

DECLARATION

of the taxpayer liable to personal income tax from dependent activity for tax period (for part of the taxable period)¹⁾

The declaration is made / is additionally made pursuant to Section 38k of Act No. 586/1992 Coll., on Income Taxes, as amended (hereinafter the "Act") for the taxpayer (the employer)

I sign the declaration for the payer of the tax (employer)

Name _____

Address _____

Taxpayer's identification

Surname _____ Given name(s) _____

PIN _____ Date of birth _____

Permanent stay _____ ZIP code _____

Following fields will be filled by tax non-resident of the Czech Republic:

Number and type of document proving taxpayer's identification _____ State, which issued the document _____

Tax purpose identification in the state of tax residence _____ State of your tax residence _____

¹⁾ use, for example, at the next taking up employment of the same tax payer during the tax period, (eg "from September YYYY")
^{1a)} please mark "XD" if you make a tax return additionally pursuant to Section 38k subsection 7 of the Act as part of the application for annual settlement of advances and tax benefits

According to Section 35ba subsection 1 of the Act, I apply²⁾

| | |
|--|--|
| | Personal tax allowance (letter a) |
| | Basic personal tax allowance for a disabled person (letter C) and declare that I was granted an invalidity pension for disability I or II degree of pension insurance under the Act on Pension Insurance or that my entitlement to invalidity pension for invalidity I or II degree has expired due to the concurrence of entitlement to the payment of this disability pension and old-age pension |
| | Extended personal tax allowance for a disabled person (letter d) and I declare that I was granted an invalidity pension for III degree invalidity or other pension insurance pension under the Retirement Insurance Act, for which one of the conditions of the admission is that I am a III degree invalid, invalidated my invalidity pension for III degree due to the concurrence of the entitlement to disability pension for disability III degree and old-age pension, or that I am invalid in III degree according to special regulations but the invalidity claim for degree III invalidity was refused for reasons other than because I am not disable in III degree |
| | Personal tax allowance to ZTP/P card holder (letter e) and I declare that I was eligible for a ZTP/P card |

²⁾ mark "X" the tax credit you apply. Applying the tax credit additionally, i.e. in the context of the annual settlement of advances and tax benefits, indicate the tax credit "XD" and in the same box fill the calendar months for which you apply the relevant tax credit (eg "XD 9-12")

Pursuant to Section 35c and Section 35d of the Act, I apply / additionally apply⁵⁾ a tax benefits³⁾

on the child that I maintained pursuant to Section 35c subsection 6 of the Act and pursuant to section 38k subsection 4 letter c) of the Act). I mention in table below, **what is the number of maintained children** living with me in the household situated in the territory of a member state of the EU or member state of the EEA, and I also mention **on which children I apply / I don't apply** the tax benefit in the amount pursuant to Section 35c subsection 1 of the Act

| Name | Surname | Personal identification number | I apply / I don't apply the claim in the amount set for ³⁾ | Severely disabled ⁴⁾ | Adult child ⁴⁾ | Additionally in calendar months ⁵⁾ |
|------|---------|--------------------------------|---|---------------------------------|---------------------------|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |

³⁾ The table is filled only if you apply tax benefit. If you apply the tax benefit than fill in all maintained children living in your jointly-owned household into the table regardless of their further application. In column "I apply the claim in the amount set for" one child – mark "1", the second child – mark "2", the third and each subsequent maintained child - mark "3", **I don't apply – mark „N“**.
 The fulfilled condition is marked "X" for each child that is applied – i.e. in column "severely disabled mark which of children has a claim to card of severe disability. In column "Adult Child" mark which of children is adult (till 26 years) and does not receive the claim to 3rd degree disability pension and fulfils conditions listed in the Section 35c subsection 6 letter b) point 1 to 3 of the Act

⁵⁾ if you apply a tax benefit additionally in the application for the annual settlement of advances and tax benefits, then mark "XD" in the title of this part, and fill in the last column of the table of the calendar month for which you additionally apply a tax benefit (eg 9-12)

Pursuant to Section 38k subsection 4 of the Act, I declare that:

- a) I do not continuously apply for the same taxable period nor even for the same calendar month of the taxable period claim on a tax relief pursuant Section 35ba of the Act by another taxable person and that I currently did not sign the tax declaration by another taxable person for the same taxable period
- b) I do not continuously apply for the tax benefit for the maintained child by another taxable person and that another person do not apply the tax benefit for the same maintained child for the same taxable period nor even for the same calendar month of the taxable period
- c) The taxpayer below maintains the same children as me within household YES NO ^{6) 6a)}

| Name | Surname | Personal identification number | Residence address (Address of permanent stay) | Applies a tax benefit YES/NO | Employment YES/NO ⁷⁾ |
|---------------------------------------|---------|--------------------------------|---|------------------------------|---------------------------------|
| | | | | | |
| Taxpayer name ⁷⁾ | | | | | |
| Address of the taxpayer ⁷⁾ | | | | | |

⁶⁾ if you do not apply the tax benefit, point c) do not fill in the table

^{6a)} If children are maintained by one taxpayer within household who applies tax benefit, marks "X" variant NO and do not fill in the table. Fill in the table if you marked "X" variant YES, if you apply tax benefit and children are also maintained by another taxpayer within the household. Fill in the identification data of second taxpayer and choose the variant – whether the second taxpayer also applies tax benefit.

⁷⁾ If the second taxpayer is employed, into column "Employment" fill in "YES", regardless the fact whether the taxpayer applies or does not apply tax benefit - fill in Taxpayer name and Address of the taxpayer.

If there will be during the taxable period any change of facts important for the tax advance calculation and for tax or if there will be any change of condition for providing tax exemptions pursuant Section 38k subsection 8 of the act or tax benefit I will literally notify it to the taxable person (e.g. by change in the change table) on the last day of the calendar month at the least, in which the change occurred or in which the change was decided.

I am aware of the consequences of a false statement, and I am aware that the difference between the improperly deducted advance on the personal income tax on dependent activity and the unjustifiably paid tax bonus resulting from my fault will be the full amount, together with interest on late payment, is deducted from my wages.

Signature part

I confirm the truthfulness and completeness of the information filled in this declaration and certify them by the relevant documents pursuant to Section 38l of the Act

| | Provably made declaration by the taxpayer ⁸⁾ (in writing, electronically) and the date | Verification by the taxpayer ⁹⁾ (in writing, electronically) and the date |
|---|---|--|
| For the tax period mentioned | | |
| Additionally for the tax period (pursuant to Section 38k subsection 7 of the Act) | | |

⁸⁾ is the expression of the will of the taxpayer, either in writing (signature) or electronically

⁹⁾ the taxpayer verified the entitlement to tax allowance under Section 35ba of the Act and the claim to a tax benefit under Section 35c and Section 35d of the Act

The change part

Under Section 38k subsection 8 of the Act, I am announcing changes in the above mentioned facts for the mentioned tax period

| Type of change | Calendar month, in which the change occurred or in which the change was decided | Change notified by taxpayer ¹⁰⁾ (in writing, electronically) and the date | Verification by the taxpayer ¹⁰⁾ (in writing, electronically) and the date |
|----------------|---|--|---|
| | | | |
| | | | |
| | | | |

¹⁰⁾ means the signature, including the date of signature, and also applies to the change table for a tax benefit

During the year if there is a change in relation to one child, second child, third and every other maintained child, fill in together the table above and below and update the list (from page 1) of all maintained children within the household by taxpayer pursuant to Section 35c subsection 6 of the Act.

| Name | Surname | Personal identification number | I apply/do not apply the claim in the amount set for ¹¹⁾ | Severely disabled ⁴⁾ | Adult child ⁴⁾ |
|------|---------|--------------------------------|---|---------------------------------|---------------------------|
| | | | | | |
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| | | | | | |

¹¹⁾ Mark the amount of the new claim for a tax benefit: one child "1", second child "2", third child and any other dependent child "3" and the child for whom you do not apply the tax benefit "N"

Warning: If, in accordance with Section 38k subsection 7 of the Act, you apply tax credits under Section 35ba subsection 1 letter a, c, d, e; tax deduction additionally as part of the application for annual settlement of advances and tax benefits, then mark the additional tax deduction ("tax deductible") "XD" plus the calendar months for which you apply retrospectively (e.g. 9-12). Do not include calendar months for a personal tax allowance. Additional MFin 5457 may also be used for the purposes of the additional application. Do not use the change part that is intended only for changes that occurred during the tax period, before requesting an annual settlement of advances and tax benefits.