

# REQUEST

## for annual account of prepayments and tax benefits

### for tax period

#### Identification of the taxpayer (employee)

Surname \_\_\_\_\_ First name(s) \_\_\_\_\_ Personal identification number \_\_\_\_\_  
or the date of birth

#### Identification of the payer of tax – the name (employer)

\_\_\_\_\_

Pursuant to § 38ch and § 35d of Act no. 586/1992 Coll., on Income Tax, as amended, (hereinafter “the Act”), I apply for an annual account of prepayments and tax benefits for the above mentioned tax period, and at the same time I declare **I am not required to submit the personal income tax return for the mentioned tax period.**

I state that in the above mentioned tax period I received income from dependent activity from these previous payers of tax<sup>1)</sup>

In calendar months	Identification of previous payers of tax

<sup>1)</sup> It is filled in only if the taxpayer received from the previous payers of tax (at which he filed the Tax Declaration) income that is included in annual account of prepayments and tax benefits, including salaries cleared and paid by these payers subsequently in the time when the taxpayer already did not perform activity for them, with the exception of income withheld at a special tax rate and with the exception of income that is not subject to tax or is tax exempt (Section 38ch, subsection 4 of the Act)

Besides the claim for tax allowances and tax benefits applied for in the Declaration of the taxpayer liable to personal income tax from dependent activity in accordance with § 38k, subsection 4 or subsection 7 of the Act, I claim the following allowances for the above mentioned tax period:

### TAX ALLOWANCES

**Tax allowance for a spouse** pursuant to Section 35ba, subsection 1, letter b) of the Act, who lived in the household and does not have own income exceeding CZK 68 000 in the mentioned tax period.

First name(s)	Surname (of the spouse)	Personal identification number <sup>2)</sup>	Criteria met for <sup>2a)</sup>	Severe disability/disability <sup>3)</sup>	Criteria met for <sup>3a)</sup>

<sup>2)</sup> for foreign nationals give the date of birth

<sup>2a)</sup> give the calendar months in which the conditions for the tax allowance were met, e.g. 9–12

<sup>3)</sup> give letter “X” if your spouse is entitled to hold a severe disability/disability card

<sup>3a)</sup> give the calendar months in which the conditions for doubled amount of the tax allowance were met (a severe disability/disability card), e.g. 9–12

**Tax allowance for child placement** in the organization of preschool age children care pursuant to Section 35ba, subsection 1, letter g) of the Act, for child(ren) who lived in the household in the mentioned tax period

First name(s)	Surname (of the child)	Personal identification number	Amount spent (in CZK)

At the same time I declare that this tax allowance is not applied for by another taxpayer living in the same household.

### NON-TAXABLE AMOUNTS OF THE TAX BASE

I claim <sup>4)</sup>	Non-taxable amounts of the tax base pursuant to section 15 of the Act	Amount claimed (in CZK)
	Gratuitous transactions – donation(s) (subsection 1)	
	Interests from credit/loans for financing housing needs (subsections 3 and 4)	
	Pension insurance or supplementary pension insurance scheme or additional pension savings (subsection 5)	
	Insurance premium for private life insurance (subsection 6)	
	Trade union contributions of a trade union member (subsection 7)	
	Payments for examinations verifying the results of further education (subsection 8) <sup>4a)</sup>	

<sup>4)</sup> non-taxable amount of the tax base you claim mark with letter “X”

<sup>4a)</sup> pursuant to the act No. 179/2006 Coll. on verifying and recognition of results of further education and on amendments to some laws

The English version is related to the Czech version 25 5457/B MFin 5457/B model no. 2 that is under the laws the only valid tax form.

**Declaration of the taxpayer pursuant to Section 38k, subsection 5 letter e) of the Act related to non-taxable amount of the tax base pursuant to Section 15, subsections 3 and 4 of the Act:**

deduction of interest from the tax base that I claim due to interest paid on loan used for financing housing needs under building savings programme, interest from mortgage credit line or other loan/credit granted in connection with these loans by the building savings programme provider, bank, for mentioned tax period **is not claimed** by other person / **is claimed** by the following persons:<sup>4b)</sup>

First name(s)	Surname	Personal identification number	Home address (place of permanent residence)

<sup>4b)</sup> fill in the table only if the interest is claimed also by another person/other persons

<sup>4c)</sup> **For interests from loans used for financing of the housing needs obtained before 1 January 2021 and re-financing of these loans**

I declare that the subject of housing needs pursuant to Section 15, subsection 3 of the Act, in the version of the Act before 1 January 2021, for which I claim the interest deduction from the loan provided was used in accordance with Section 15, subsection 4 of the Act, in the version of the Act before 1 January 2021, and the amount of interest that decreases the tax base pursuant to Section 15, subsections 3 and 4 in the version of the Act before 1 January 2021, in total for all persons participating in the loan/credit agreements living with me in the household did not exceed the amount of 300 000 CZK in the last tax period.

If the interest was paid only during a part of the year, the claimed amount did not exceed one twelfth of the above mentioned maximum amount for each months when the interest was paid.

<sup>4c)</sup> **For interests from loans used for financing of the housing needs obtained after 1 January 2021 and re-financing of these loans**

I declare that the subject of housing needs pursuant to Section 4b subsection 1 of the Act for which I claim the interest deduction from the loan provided was used in accordance with Section 15, subsections 3 and 4 of the Act, and the amount of interest that decreases the tax base pursuant to Section 15, subsection 4 in total for all persons participating in the loan/credit agreements living with me in the household did not exceed the amount of 150 000 CZK in the last tax period.

If the interest was paid only during a part of the year, the claimed amount did not exceed one twelfth of the above mentioned maximum amount for each months when the interest was paid.

<sup>4c)</sup> please mark with „X“ the appropriate version (loans)

**Notice:** If the above mentioned loans are combined it is not possible to exceed the maximum limit required by law, that is in total 300 000 CZK.

**Give the location (address), where the housing need for which was the loan/credit granted is situated:**

**Signature part**

I confirm the truthfulness and completeness of the information filled in this request for annual account of prepayments and tax benefits and certify them with relevant documents pursuant to Section 38f of the Act

I declare that I am aware of the fact, that any differences arising from incorrectly withheld personal income tax from dependent activity, any unjustified paid amount of tax bonus from tax benefits granted, that arose due to my fault, will be withheld at full amount including default interest based on agreement with the payer of tax (Section 38i, subsection 5 letter a) of the Act). If the agreement with the payer of tax on the withholding of the amount owed is not concluded, the difference occurred would be in accordance with Section 38i, subsection 5 letter b) of the Act collected by the tax administrator by means of tax return pursuant to Section 38g, subsection 5 of the Act.

**Pursuant to Section 38k, subsection 7 of the Act, at the same time I ask for additional tax allowances/tax benefits**  <sup>5)</sup>

Request for annual account of prepayments and tax benefits made <sup>6)</sup> (in writing, electronically) and the date	Verification of the payer of tax <sup>7)</sup> (in writing, electronically) and the date
For the mentioned tax period	

<sup>5)</sup> if you pursuant to section 38k, subsection 7 of the Act apply the tax allowances in accordance with section 35ba, subsection 1 letter a, c, d, e, f) or tax benefits additionally within the frame of your request for annual account of prepayments and tax benefits then give "X" and use the form Declaration of the taxpayer liable to personal income tax from dependent activity for tax period considered and follow the "warning" on page 2 of the form MFin 5457

<sup>6)</sup> we understand that it is a declaration of intention of the taxpayer, either in writing (signature) or electronically

<sup>7)</sup> the payer of tax verified the claim for tax allowances pursuant to Section 35ba of the Act, the claim for non-taxable amounts of the tax base pursuant to Section 15 of the Act

**Further records**