# **ATTACHMENT No. 1**

is a part of an income tax return by individuals in the taxable period 2006 - 25 5405 MFin 5405 model no. 13 (hereinafter "tax return")

Personal			. /	/		
identification					1	
number						

Fill in the amounts in whole Czech crowns. Figures used to calculate the tax liability are considered to be indicators pursuant to § 46a subsection 3 of the Act no. 337/1992 Coll., on Administration of Taxes, as amended and are to be rounded to two decimal points.

# 1. Calculation of a partial tax base from income from business activity and other independent gainful activity (§ 7 of the Act)

Income from sources in the Czech Republic and income from sources in abroad.

I use a tax evidence system¹)	I keep accountancy¹)			entage of my inco- ctible expenses <sup>1</sup> )	- Co
	<u> </u>	Тахр	payer	Financial off	ice
101 Income pursuant to § 7 of the Act					5
102 Expenses related to income pursua	ant to § 7 of the Act			Lech Co	11.5
103 Insurance				180 C	
104 The difference between income and (row 101 - row 102 - row 103) or the			.0	100	
105 Total of amounts pursuant to § 5, § 3 to the Act increasing - give the total result or the difference between incommonts from Part E on page 2.	23 and other alterations accord of amounts increasing the tradione and expenses. Use the	ing ng	11.3		
106 Total of amounts pursuant to § 5, § to the Act reducing - give the total of or the difference between income an Part E on page 2.	23 and other alterations accordance amounts reducing the trading reducing the trading reducing the amounts of	sult	100	)	
107 The part of income or trading result to the co-operating person (persons)	before tax (profit) that you alloca pursuant to § 13 of the Act	ite io	1 st		
108 The part of expenses or trading resu to the co-operating person (persons)	alt before tax (loss) that you alloo pursuant to § 13 of the Act	ate	o <sup>x</sup>		
109 Part of income or the trading result allocated to you as to co-operating Act	before tax (profit) which was person pursuant to § 13 of the	Orion			
110 Part of expenses or of to trading rewas allocated to you as to co-operate of the Act)	sult before tax (loss) which ating person pursuant to § 13	Stat			
111 Remaining part of income over two by the remaining part of expenses more taxable periods pursuant to §	pertaining to income over two	ed			
112 Your share (proportion) as a partne a general partner of the limited part put a minus sign with your share.	er of the general partnership or tnership. If company incur loss	as ,			
113 The partial tax base (loss) from fact (row 104 + row 105 - row 108, row row 110 - row 111 + row 112)	ome pursuant to § 7 of the Act v 107+ row 108+ row 109 -				
2. Supplementary information (§ 7	of the Act)				
A. Information about turnover and of Annual net turnover	depreciation Claimed total deprec	iation	Out of that	depreciation of rea	al estate
Lie Gill	Siamina total depres			depresiation of rea	Totato
B. Type of business*) Name of main (prevailing) activity	Rate of expenses by % of income	Income	Expenses	Code of classifica	ation OKEČ
Name of other activities					
Total					

Wages  arked data are facultative  Interations pursuant to § 5, § 23 of the Act *)  The description of the alteration pursuant to § 5, § 23 of the Act impressing the trading result or the difference between income (revenues) and expenses  The description of the alteration pursuant to § 5, § 23 of the Act impressing the trading result or the difference between income (revenues) and expenses  The description of the alteration pursuant to § 5, § 23 of the Act redduing the trading result or the difference between income (revenues) and expenses  The description of the alteration pursuant to § 5, § 23 of the Act redduing the trading result or the difference between income (revenues) and expenses  The taxpayer fills in whole Czech crowns  Th	Date of the comme	formation about business activity and other incessed of the commencement umption) of such activity  Date of the cease of the activity		e cease	Date of the termination Da		of renewal e activity	Number of months of the activity
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Information about person allocating income (revenues) and expenses  You are a co-operating person pursuant to § 13, fill in information about the person allocating income (revenues) and expenses  First name  Surname  TIN  Share in income (revenues) and expenses in the strength of the general partnership (i.e. unlimited partnership) or a limited partnership 2)  x identification number of the general partnership (i. e. unlimited partnership) where you are  TIN  %			3	·				
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Information about person allocating income (revenues) and expenses  You are a co-operating person pursuant to § 13, fill in information about the person allocating income (revenues) and expenses  First name  Surname  TIN  Share in income (revenues) and expenses in  I.  Information about a general partnership (i.e. unlimited partnership) or a limited partnership 2)  In the person allocating income (revenues) and expenses in income (revenues) and	2.	46						
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formation about a general partnership (i.e. unlimited partnership) or a limited partnership <sup>2</sup> )  x identification number of the general partnership (i. e. unlimited partnership) where you are  TIN  %	If you are a co-op	perating per	rson pursuant	to § 13, fill in	information about the per	son allocating	income (reven	ues) and expenses
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<sup>1)</sup> Choose the corresponding alternate from the preprinted possibilities in the frame and mark it with cross 2) Data for which is not sufficient the range, fill in the free sheet and enclose to the form

#### **INSTRUCTION REGARDING ATTACHMENT No. 1**

In this Attachment, provide income form the Czech Republic as well as income from sources in abroad converted into CZK. For the purpose of this Act, income from abroad shall mean income from sources in a foreign country minus related expenses pursuant to the Act. Expenses are to be given in their actual amount or as a percentage of the income. Pursuant to Section 25, Subsection 1, Letter i) of the Act (Section 2, Subsection 2 of the Act), expenses incurred to generate, assure and maintain income exempt under the Double Taxation Agreement must not exceed such income. Deductible items and items reducing the tax base shall not be taken into account in ascertaining the tax base.

In order to prevent double taxation pursuant to Section 38f of the Act, Section 38 shall be applied as follows to convert foreign currency into CZK:

- If you keep accountancy, apply the same exchange rates for foreign currency as declared by the Czech National Bank for accounting purposes.
- If you do not keep accountancy and if you do not apply the same exchange rates for foreign currency as declared by the Czech National Bank for accounting purposes, apply the single exchange rate pursuant to Section 38, Subsection 1 of the Act.

Provide the amounts in whole CZK. Figures used to calculate the tax liability are considered to be indicators pursuant to Section 164 Subsection 3 of the Act on Administration of Taxes, and are to be rounded to two decimal points.

### 1. Calculation of Partial Tax Base from Business Activity and Other Independent Gainful Activities pursuant to Section 7 of the Act

Choose one of the options provided in the table and cross the selected option.

row 101 Income pursuant to Section 7 of the Act – give the total income from business activity and other independent gainful activities (Section 7 of the Act) which form the tax base for the income tax of individuals as at 31. December 2006 (depending on the type of business, do not include for instance income pursuant to Section 8 of the Act). If you maintain tax evidence, information from such records is to determine the income. If you do not claim expenses in the documented amount, provide the total of taxable income pursuant to Section 7 of the Act recorded in the income records kept according to Section 7, Subsection 10 of the Act. Income on this row shall include

Section 7 of the Act recorded in the income records kept according to Section 7, Subsection 10 of the Act. Income on this row shall include income of a member of an association, which is not a legal entity, in the amount set forth in the association agreement or by parity. On row 101, do not provide your share of income of a self-employed person pursuant to Section 13 of the Act which you earn as a cooperating person (provide this income on row 109), and your share of profit as a partner in a general partnership or a general partner in a limited partnership (provide this income on row 112). If you keep accountancy, give the trading result before tax - (profit, loss) on row 104. Provide the amounts prior to alterations pursuant to Section 5 and Section 23 of the Act.

\*\*row 102 Expenses related to income pursuant to Section 7 of the Act - give the total of expenses related to income from business activity and other independent gainful activities (Section 7 of the Act) which form the tax base of the income tax of individuals as at 31.12. 2006 (depending on the type of business, do not include for instance income pursuant to Section 8 of the Act). If you keep tax evidence, information from such records is to determine expenses. Expenses may be claimed equally for all types of business activity or other independent gainful activities pursuant to Section 7 of the Act, which form the partial (a) base i.e. evidently incurred expenses according to Section 24 of the Act. If you do not claim expenses in the documented amount, provide expenses as a percentage of income (Section 7, Subsection 9 of the Act) from the total of all taxable income recorded in the income records under Section 7, Subsection 10 of the Act. To calculate expenses use the below table "B. Type of Business "For the taxable period 2006, you may claim expenses in the amount of 80% from income from agriculture, forestry and water management (Act no. 252/1997 Coll.), 60 % from manual crafts, 50 % from other trades except for manual crafts, and 40 % in all

claimed expenses in the evidently documented amount in 2005 and you want to claim expenses as percentage of income for the 2006 tax period, adjust the trading result or the difference between income and expenses for the taxable period 2005 pursuant to Section 23, Subsection 8 by filing an supplementary tax return for 2005. Expenses on this low shall include expenses of a member of an association, which is not a legal entity, in the amount set for the in the association agreement or by parity. On row 102, do not provide your share of expenses of a self-employed person under Section 13 of the Act which you incur as a cooperating person (provide this on row 110), and your share of loss as a partner in a general partnership or a general partnership or a general partnership (provide this on row 112). If you are a partner in a general partnership or a general partnership or a general partnership, you may claim social insurance, unemployment insurance and health insurance. Provide these amounts on row 103 (unless these were paid by the company as its expense - Section 7, Subsection 6 of the Act). If you keep accountancy, sive the trading result before tax – loss, on row 104. Provide the amounts prior to alterations pursuant to Section 5 and Section 23 of the Act.

row 103 Insurance—if you claim expenses as a percentage of income, provide a social security, state employment policy and health insurance contributions or similar insurance prefrium paid abroad. If you are a self-employed person without sick – leave coverage but with a private insurance coverage to get daily benefits in the case of his sickness you may claim and demonstrate the premium paid for private insurance only up to the amount of the mandatory sickness insurance contributions pursuant to special regulation (Act no. 589/1992 Coll. and Act no. 592/1992 Coll.). The premium will be offset against the partial tax base (loss). On this row, provide premiums paid (unless included in actual expense) from a share of income of a self-employed person under Secti

between income and expenses, and taxpayers who keep accountancy shall provide the trading result before tax. Provide the amounts prior to alterations under Section 5 and Section 23 of the Act. If the expenses are greater or the economic result before tax is a loss, then put in the minus sign.

row 105 Total of Amounts pursuant Section 5, Section 23 of the Act and other alterations increasing - give the total amount increasing the trading result of the difference between income and expenses. Use the amounts from Part E on page (2). Such alterations include for instance; amounts in connection with failure to meet the conditions (Section 34 Subsection 6 of the Act) for claiming amounts under Section 34. Subsection 3 of the Act as amended before 31. December 2004, amounts of withheld insurance premiums not levied by the end of the month following the end of the tax period by employers who keep accountancy, alteration amounts in connection with termination of cease of the business or in connection with a change in the manner in which expenses are claimed, or pursuant to Section 5, Subsection 10 of the Act, etc.

row 1061 Total of Amounts pursuant to Section 5, Section 23 of the Act and other alterations reducing - give the total amount reducing the trading result or the difference between income and expenses. Use the amounts from Part E on page (2). Such alterations include for instance: difference between accountancy and tax depreciations, decreasing amounts of insurance premiums by which the trading results were increased in 2004 under Section 23 of the Act, levied in 2005 and paid by taxpayers maintaining accounting books, alteration amounts in connection with termination or cease of the business or in connection with a change in the manner in which expenses are claimed, etc. If you maintain accounting books, give in this row capital gains income included in the trading result under Section 5, Subsection 11 of the Act.

Income Accruing from Capital is a partial tax base pursuant to Section 8 of the Act - provide the income on row 38, Part II of the main tax return, page 2.

row 107 Part of Income or Trading Result before Tax (profit) which you allocate to the cooperating person(s) under Section 13 of the Act – give part of income or trading result before tax (profit) which you allocate to the cooperating person(s) pursuant to Section

row 108 Part of Expenses or Trading Result before Tax (loss) which you allocate to the cooperating person(s) pursuant to Section 13 of the Act - give part of income or trading result before tax (loss) which you allocate to the cooperating person(s) pursuant to Section 13 of the Act.

Information about persons to whom you distribute part of the income and expenses as to cooperating person(s), or a share in the trading result (profit, loss), provide on page (2), Part G.

row 109 Part of Income or Trading Result before Tax (profit) which was allocated to you as to cooperating person(s) pursuant to Section 13 of the Act – give part of income or trading result before tax (profit) which was allocated to you as to cooperating person(s) pursuant to Section 13 of the Act. Provide the amounts after alterations under Section 5 and Section 23 of the Act.

row 110 Part of Expenses or Trading Result before Tax (loss) which was allocated to you as the cooperating person(s) pursuant to Section 13 of the Act - give part of expenses or trading result before tax (loss) which was allocated to you as the cooperating person(s) under Section 13 of the Act. Provide the amounts after alterations under Section 5 and Section 23 of the Act.

Information about the person who distributes part of the income and expenses to you as to cooperating person(s), or a share in the trading result (profit, loss), provide on page (2), Part H.

row 111 Remaining Parts of Income over two or more taxable Periods Reduced by Remaining Expenses Pertaining to Income over two or more taxable periods pursuant to Section 14 of the Act – provide the total amount of remaining parts of income over two or more taxable periods minus remaining expenses attributable to income over two or more taxable periods. To calculate tax for two or more taxable periods, use Attachment 3 of tax return. The provisions of Section 14 of the Act provide for the possibility to allocate equal portions of income generated over two or more taxable periods. On this raw, provide the remaining parts of income minus remaining expenses pertaining to this income. This total does not include income exempt from taxation according to the Double Taxation Agreement which was not included in the tax base on raw 42. If the remaining parts of expenses are greater than the remaining parts of income over two or more taxable periods, Section 14 of the Act cannot be applied as no tax base was created but a loss, and the portion of such income cannot be included in the tax base. In that case, give zero on row 111.

row 112 Your Share as a Partner in a General Partnership or a General Partner in a Limited Partnership as a partner in a general partnership or a general partner in a limited partnership, give the part of the tax base (Section 7 of the Act) of either company determined according to Sections 23 - 33 of the Act. This portion of the tax base is determined in the same ratio as is the ratio for the distribution of profit under the Articles of Association, otherwise by parity. If the general partnership or the limited partnership incur loss, that loss is distributed in the same manual rate as the tax base. In that case, put a minus sign with your share, i.e. the amount will be subtracted on row 113 when the final computation of the tax base is done.

row 113 Partial Tax Base (loss) from Income pursuant to Section 7 of the Act (row 104 + row 105 - row 106 - row 107 + row 108 + row 109 - row 110 - row 111 + row 112) — calculate as instructed. The result less than a zero means a partial loss pursuant to Section 7 of the Act. Copy the result to row 37, Part II, of the main tax return, page 2.

# 2. Supplementary Information (to Section 7 of the Act)

#### A. Information about turnover and depreciation

turnover according to Section 20, Subsection 1, Letter a) point 2 of Annual net turnover – if you keep accountancy, give the annual the Act no. 563/1991 Coll., on the Accountancy, as amended.

Claimed Total Depreciation – give depreciation of the asset

depreciation give depreciation of real property. Out of that Depreciation of Real Property – of the amount of to

#### B. Type of Business

B. Type of Business

Name of Business Activity – give the purpose of your business activity of other independent gainful activity, including multiple purposes. If you claim expenses as a percentage of income (pursuant to Section 7, Subsection 9 of the Act), give for each type of gainful activity the amount of income in CZK, the amount of expense in CZK and the percentage rate applied (see instructions regarding row 102). – to be filled out by the tax administrator.

# C. Information about Business Activity or other Independent Gainful Activi

Do not provide information about facts that happened before 1 January 2006.

Date of starting the activity – give the date of actual start of the activity.

Date of cease of the activity – give the date of actual cease of the activity.

Date of termination of the activity – give the date of actual termination of the activity.

Date of restarting of the activity – give the date of actual restart of the activity.

Number of months of business – give the number of months for which you were in business under Section 7, Subsection 1, Letter a), b) or c) of the Act. Ø

# D. Table for taxpayers who keep tax evidence pursuant to Section 7b of the Act Information on row 1 through line 7 is to be given pursuant to Section 7b of the Act.

- row 1: as at the end of the taxable period give the book value of tangible assets under Section 29 of the Act as defined in Section 26, row 2: as at the end of the taxable period, give the moreyin cash and duty stamps under Section 7b of the Act. row 3: as at the end of the taxable period, give the balance on the bank accounts under Section 7b of the Act. row 4: as at the end of the taxable period, give the stock.

- row 5: as at the end of the taxable period, give the receivables.
  row 6: as at the end of the taxable period, give the receivables.
  row 7: as at the end of the taxable period, give other assets under Section 7b of the Act.
  row 7: as at the end of the taxable period, give the actual liabilities.
- row 8: Information about Reserves Defined in Act no 593/1992 Coll., on Reserves for Calculation of Tax Base, as amended, is to be taken over from the statutory reserves cards.
- row 9: Information about Wages is to be taken over from payroll agenda (payroll sheets, summary of wages, etc.). Give the total of

wages for the tax period.

Information in this table may be used to document assets according to special regulation.

E. Alterations under Section 5, Section 23 of the Act and other alterations according to the Act
If you increase or reduce the trading result or the difference between income an expenses pursuant to Section 5, Section 23 of the Act and other alterations under the Act, give their description and amounts in whole CZK in the following tables. In the first table, give items increasing and it e second table items reducing the trading result or the difference between income and expenses. If you lack space give the data in free sheet and attach to the form

## Information about members of an association

If you are a member of an association which is not a legal entity, provide information about other members of the association.

## G. Information about cooperating persons

If you are a person allocating income and expenses pursuant to Section 13 of the Act, provide information about cooperating persons to whom you allocate

# H. Information about the person allocating income and expenses

If you are a cooperating person under Section 13 of the Act, provide information about the person allocating income and expenses.

# I. Information about an general partnership (i. e. unlimited partnership) or a limited partnership

Provide the Tax Identification Number of the general partnership where you are a partner or the limited partnership where you are a general partner, and the percentage of your share.