

Special Attachment to row 5 of the table H of the Attachment no. 1 to Part II

Identification number

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**Calculation and claiming of tax relief by legal entities  
pursuant to § 35a or § 35b of the tax Act no. 586/1992 Coll.,  
on Income Taxes, as amended (hereinafter „Act“)**

For the taxable period from 

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 to 

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**1. Calculation of tax relief pursuant to § 35a of the Act<sup>1)</sup>** (fill in whole Czech Crowns)

Warning: not make calculation if the made tax loss was filled in r. 220 of the Part II of the tax return for the given taxable period

Row	Name of item	Fill in whole Czech crowns	
		Taxpayer	Financial office
1	The tax base after alteration by part of the tax base (tax loss) pertaining to general partners and by income liable to tax in abroad, to which is claimed exemption, reduced for items pursuant to § 34 and amounts pursuant to § 20 subsection 8 of the Act <sup>2)</sup> (row 250, Part II – row 260, Part II = row 270, Part II, before rounding down to whole thousand of Czech crowns)		
2	Difference by which interest income included into the tax base pursuant to § 20 subsection 1 exceed expenses (costs) related to income		
3	Tax base for calculation of tax relief (row 1 - 2)		
4	Tax rate (in %) pursuant to § 21 subsection 1 of the Act, in conjunction with § 21 subsection 6 of the Act (from row 280, Part II)		
5	Tax relief pursuant to § 35a subsection 1 of the Act, rounded down to whole Czech crowns (§ 35a subsection 5 of the Act) (row 3 x row 4/100)		

**Claim of tax relief pursuant to § 35a subsection 4 of the Act** (fill in whole Czech crowns)

First taxable period pursuant to § 35a subsection 3 of the Act	Notexceedable amount of tax reliefs pursuant to § 35a subsection 3 of the Act, ascertained pursuant to § 35a subsection 4 of the Act	The amount of tax reliefs claimed in the preceding taxable periods	The amount of tax reliefs, that may be claimed in the following taxable periods (col. 1 - col. 2)	The amount of tax reliefs that have been claimed in the given taxable period *) ( up to the amount of the column 3)
0	1	2	3	4

\*) as the amount of the tax relief, that may be claimed in the given taxable period fill in the amount from the row 5 of the partial table The Calculation of Tax Reliefs pursuant to § 35a of the Act or the amount of difference between the amount of tax on row 290, Part II and total of amounts on row 4 of the table H of the Attachment no.1, Part II and on row 301, Part II, if the amount is less but up the amount on col. 3 of the partial table Claiming of Tax Relief pursuant to § 35a subsection 4 of the Act; by this way ascertained tax relief, that may be claimed in the given taxable period transfer on row 5, Table H of the Attachment no. 1, Part II.

**II. Calculation of tax relief pursuant to § 35b of the Act<sup>1)</sup>**

Row	Name of item	Fill in whole Czech crowns	
		Taxpayer	Financial office
1	The amount S1 (§ 35b subsection 1 letter a) of the Act)		
2	The altered amount S2 (§ 35b subsection 1 letter b), with regard to § 35b subsection 3 of the Act)		
3	The tax relief pursuant to § 35b of the Act (row 1 - 2)		

**a) Calculation of the amount S1 pursuant to § 35b subsection 1 letter a) of the Act** (fill in whole Czech crowns)

Warning: Don't do any calculation, if there have been filled in made loss in row 220, Part II. for the given taxable period

Row	Name of item	Fill in whole Czech crowns	
		Taxpayer	Financial office
1	The tax base after alteration by part of the tax base (tax loss) pertaining to general partners and by income liable to tax in abroad, to which exemption is claiming, reduced by items pursuant to § 34 and amounts pursuant to § 20 subsection 8 of the Act) (row 250, Part II – row 260, Part II = row 270, Part II, before round down to whole thousands of Czech crowns, for the given taxable period)		
2	The difference, by which interest income included into the tax base pursuant to § 20 subsection 1 of the Act exceed expenses (costs) related to the income		
3	Tax base for calculation of the amount S1 (row 1 - 2)		
4	Tax rate (in %) pursuant to § 21 subsection 1, in conjunction with § 21 subsection 6 of the Act (from row 280, Part II)		
5	The amount S1 pursuant to § 35b subsection 1 letter a) of the Act, rounded down to whole Czech crowns (§ 35b subsection 6, in accordance with § 35a subsection 5 of the Act)		

**b) Calculation of the amount S2 pursuant to § 35b subsection 1 letter b) of the Act** (fill in whole Czech crowns)

Warning: The commencing taxable period is the taxable period pursuant to § 35b subsection 1 letter b) of the Act.

The calculation is not made, if conditions for the procedure pursuant to § 35b subsection 3 of the Act are filled.

Row	Name of item	Fill in whole Czech crowns	
		Taxpayer	Financial office
1	The tax base after alteration by the part of tax base (tax loss) pertaining to general partners and by the income liable to tax in abroad, to which exemption is claimed, reduced by items pursuant to § 34 and amounts pursuant to § 20 subsection 8 of the Act <sup>5)</sup> (row 250, Part II – 260, Part II = row 270, Part II before round down to whole thousands Czech crowns, for the starting taxable period)		
2	The difference for which interest income including into tax base pursuant to § 20 subsection 1 of the Act exceeds expenses (costs) related to the income		
3	The base for the calculation of the amount S2 (row 1 – 2)		
4	Tax rate (in %) pursuant to § 21 subsection 1, in accordance with § 21 subsection 6 of the Act (from row 280, Part II)		
5	The amount S2 pursuant to § 35b subsection 1 letter b) of the Act, rounded down to whole Czech crowns (§ 35b subsection 5, in accordance with § 35a subsection 5 of the Act) (row 3 x row 4/100)		
6	The value of year-on-year branch price indices (in %), rounded off with accuracy to one decimal number		
7	The adjusted value S2 pursuant to § 35b subsection 1 letter b) of the Act, rounded down to whole Czech crowns (§ 35b subsection 6, in connection with § 35a subsection 5 of the Act) $\frac{\text{row 5} - \text{row 6}}{100}$		

**Claiming of relief pursuant § 35b subsection 5 of the Act** (fill in whole Czech crowns)

The first taxable period pursuant to § 35b subsection 4 of the Act	Notexceedable total of tax reliefs pursuant to § 35b subsection 4 of the Act, ascertained pursuant to § 35b subsection 5 of the Act	The amount of reliefs claimed in the preceding taxable periods	The amount of reliefs, that may be claimed in the following taxable periods (column 1 - column 2)	The amount of reliefs that have been claimed in the given taxable period*) (up to the amount from column 3)
0	1	2	3	4

\*) As the amount of relief, that may be claimed in the given taxable is the amount from the row 3 of the partial table The Calculation of Reliefs pursuant to § 35b of the Act or the amount of difference between amount of tax filled in row 290, Part II and total of amounts on row 4, Table H of the Attachment 1 of the Part II and on row 301, Part II, if the amount is less but up to the amount from column 3 of the partial table Claiming of Relief pursuant to § 35b subsection 5 of the Act; this amount of relief ascertained by this way, that may be claimed in the given taxable period transfer to row 5 of the table H of Attachment no. 1 of the Part II.