

Ex. 1

AP 3,125,000

Categorization:		Impact		
1.	tax base deduction	0	<=	10250
2.	accounting/tax cost	552,000		
3.	accounting/tax cost	114,000		
4.	accounting/tax cost	40,000	<=	depreciatio
5.	accounting/tax cost	see separately		

Adjustments to AP:

	Add back	Less	Net impact	
2.	552,000		552,000	as accounti
3.	114,000	(114,000)	-	
4.	40,000	(40,000)	-	
5.	96,000	(106,800)	(10,800)	

Tax base 3,666,200

Tax base deductions

1. -

Tax base adjusted 3,666,200

rounding 3,666,000

Tax liability **696,540**

DEPRECIATION workings:

depreciation method linear
 depreciation group 2 => coefficient 11%
 depreciation period 5 year
 input price 480,000
 acquisition date 1/1/2015

actual year 3d year

Deprciation tax charge = 52,800 and 106,800

Year Depreciation charge

1 52,800
 2 106,800

	3	106,800
	4	106,800
	5	106,800
<hr/>		
Total		480,000
<i>check</i>		-

Adjustment to AP

	Add back	Less	Net impact
5.	96,000	(106,800)	(10,800)
<hr/>			

<60000 & laptops are & 0.36% < 30%
 in group is & creation of reserve is planned during 3 year > 1 year

Categorization:

- 1.
- 2.
- 3.
- 4.

Adjustments to AP:

- 1.
- 2.
- 4.

Tax base

Tax base deductions

- 1.

Tax base adjusted

rounding

Tax liability

DEPRECIATION worl

depreciation metho
 depreciation group
 depreciation period
 input price
 acquisition date

actual year

Deprciation tax char

Year

- 1
- 2

22.25%

3
4
5

Total
check

Adjustment to AP

2.

Ex. 2

AP 9,230,000

	Impact			
accounting/tax income	125,000	<=	depreciation group is 3 c & creation of reserve v	
accounting/tax cost	see separately			
tax base deduction	36,250	<=	72,500	> 60,000 &
accounting/tax cost	1,050,000			

Add back	Less	Net impact	
	(125,000)	(125,000)	as accounting income which is non-taxable income
85,000	(102,720)	(17,720)	
1,050,000	(1,050,000)	-	
<hr/>			
		9,087,280	
		(36,250)	
<hr/>			
		9,051,030	
		9,051,000	
		1,719,690	

kings:

accelerated
 2 => parameter 5 6
 5 year
 321,000
 3/1/2016

2d year

64,200 and 102,720

Depreciation charge	Residual value
64,200	256,800
102,720	154,080

77,040	77,040
51,360	25,680
25,680	-
<hr/>	
321,000	
-	

Add back	Less	Net impact
85,000	(102,720)	(17,720)

Ex. 3

AP 3,125,000

Categorization:	Impact	
was during 1.	accounting/tax cost	see separately
2.	accounting/tax cost	410,000 <=
laptops are 3.	accounting/tax income	- <=
4.	accounting/tax income	- <=
5.	accounting/tax cost	255,000

Adjustments to AP:

	Add back	Less	Net impact
1.	96,000	(115,200)	(19,200)
2.	410,000	(205,000)	205,000
3.	-	-	-
4.	-	-	-
5.	255,000		255,000
Tax base			3,585,000

Tax base deductions

Tax base adjusted 3,585,000

rounding 3,585,000

Tax liability 681,150

DEPRECIATION workings:

depreciation method accelerated
 depreciation group 2 => parameter
 depreciation period 5 year
 input price 480,000
 acquisition date 1/1/2015

actual year 3d year

Depreciation tax charge = 96,000 and 153,600

Year	Depreciation charge	Residual value
1	96,000	384,000
2	153,600	230,400

	3	115,200	115,200
	4	76,800	38,400
	5	38,400	-
<hr/>			
Total		480,000	
check		-	

Adjustment to AP

	Add back	Less	Net impact
1.	96,000	(115,200)	(19,200)
<hr/>			

Workings No.1

	as per	overdue		
	11/15/2016	12/31/2017	411	days =>
	4/2/2016	12/31/2017	638	days =>
see workings No.1	9/10/2015	12/31/2017	843	days =>
was already taxed by WHT at the source				
was already taxed by WHT at the source				

14 months	<18 month =>	100% of unpaid amount	=>	25,000
21 months	>18 month =>	50% of unpaid amount	=>	105,000
28 months	>18 month =>	50% of unpaid amount	=>	75,000

Ex.4

AP 12,500,000

Categorization:

		Impact	
1.	accounting/tax cost		<=
2.	accounting/tax cost		<=
3.	accounting/tax income	-	<=
4.	accounting/tax cost	180,000	
5.	accounting/tax cost	695,000	<=

Adjustments to AP:

	Add back	Less	Net impact
1.	85,000	(71,423)	13,578
2.1.	270,000	(614,147)	(344,147)
2.2.	12,450,000	(10,440,505)	2,009,495
4.	180,000		180,000
5.	695,000	(665,000)	30,000
Tax base			14,388,925

Tax base deductions

	-
Tax base adjusted	14,388,925
rounding	14,388,000
Tax liability	2,733,720

DEPRECIATION workings:

For car (transaction 1.)

depreciation method linear
 depreciation group 2 => coefficient
 depreciation period 5 year
 input price 321,000
 acquisition date 3/1/2016

actual year 2d year

Depreciation tax charge = 35,310 and 71,423

Year	Depreciation charge	
1	35,310	
2	71,423	
3	71,423	142,845
4	71,423	
5	71,423	

Total
check 321,000
-

Adjustment to AP

	Add back	Less	Net impact
1.	85,000	(71,423)	13,578
2.1.	270,000	(614,147)	(344,147)
2.2.	12,450,000	(10,440,505)	2,009,495
			<hr/> 1,678,925

	4	1,336,200
	5	1,228,295
	6	1,160,056.14
	7	1,091,817.54
	8	1,023,578.95
	9	955,340.35
	10	887,101.75
	11	818,863.16
	12	750,624.56
	13	682,385.96
	14	614,147.37
	15	545,908.77
	16	477,670.18
	17	409,431.58
	18	341,192.98
	19	272,954.39
	20	204,715.79
	21	136,477.19
	22	68,238.60
	<hr/>	
Total		17,000,000
check		-

overdue

963 days	=>	32 months	>18 months	=>
1,117 days	=>	37 months	>18 months	=>
1,267 days	=>	42 months	>18 months	=>

=> parameter 20 21 20
year

in 2017
8/1/2016 (i.e. 4th year)

and 1,615,000

Residual value
16,150,000
14,535,000
13,005,000

11,668,800

10,440,505

9,280,449

8,188,632

7,165,053

6,209,712

5,322,611

4,503,747

3,753,123

3,070,737

2,456,589

1,910,681

1,433,011

1,023,579

682,386

409,432

204,716

68,239

-

Ex.5

100% of unpaid a=>	150,000
100% of unpaid a=>	340,000
100% of unpaid a=>	175,000

Categorization:

- 1.
- 2.
- 3.
- 4.

Adjustments to AP:

- 1.1.
 - 1.2.
 - 2.
 - 4.
-

Tax base

Tax base deductions

Tax base adjusted

rounding

Tax liability

DEPRECIATION working

For car (transaction 1.1

depreciation method
depreciation group
depreciation period
input price
acquisition date
sale price

actual year

Depreciation tax charge =

Year

- 1
- 2
- 3

4

5

Total
check

Adjustment to AP

1.1.

1.2.

2.

AP 11,125,000

	Impact		
accounting/tax cost		<=	see Depreciation workings (transa
accounting/tax cost		<=	see Depreciation workings (transa
accounting/tax incom	-	<=	was already taxed by WHT at the
accounting/tax cost	132,000	<=	representation accounting costs; n

Add back	Less	Net impact	
30,000	(38,520)	(8,520)	as accounting costs which is non-d
285,000	(77,040)	207,960	
775,000	(241,550)	533,450	
132,000		132,000	
		11,989,890	

		11,989,890
		11,989,000
		2,277,910

s:

& 1.2)

accelarated
 2 => parameter 5 6
 5 year
 321,000
 3/1/2015
 285,000 in 8/1/2017

3d year

64,200 and 102,720

Depreciation charge	Residual value
64,200	256,800
102,720	154,080
77,040	77,040

51,360	25,680
25,680	-
<hr/>	
321,000	
-	

Add back	Less	Net impact
30,000	(38,520)	(8,520)
285,000	(77,040)	207,960
775,000	(241,550)	533,450
<hr/>		732,890

ction 1)
 ction 2)
 source
 nondeductible for tax purposes

deductible tax cost

For building (transaction 2)

depreciation method	linear		
depreciation group	4 =>	coefficient	2%
depreciation period	20 year		
input price	4,280,000		
acquisition date	5/1/2011		
technical appreciation	- in	5/1/2013	
	551,000 in	8/1/2015 (i.e. in 5th y	

actual year 7th year

Depreciation tax charge = 92,020.00 and 220,420.00

Year	Depreciation charge	Residual value
1	92,020	4,187,980
2	220,420	3,967,560
3	220,420	3,747,140

4	220,420	3,526,720
5	241,550	3,836,170
6	241,550	3,594,620
7	241,550	3,353,070
8	241,550	3,111,520
9	241,550	2,869,970
10	241,550	2,628,420
11	241,550	2,386,870
12	241,550	2,145,320
13	241,550	1,903,770
14	241,550	1,662,220
15	241,550	1,420,670
16	241,550	1,179,120
17	241,550	937,570
18	241,550	696,020
19	241,550	454,470
20	241,550	212,920
21	212,920	-
Total	4,831,000	
<i>check</i>	-	

Ex.6

AP 5,100,000

Categorization:		Impact
1.	accounting/tax cost	
2.	accounting/tax cost	
3.	accounting/tax cost	1,245
4.	accounting/tax cost	52,000
5.	accounting/tax cost & tax base deduc	25,645

Adjustments to AP:

	Add back	Less
1.	65,000	(155,533)
2.	210,000	(334,750)
3.	1,245	(1,245)
4.	52,000	(52,000)
5.	25,645	

Tax base

Tax base deductions

Tax base adjusted

rounding

Tax liability

DEPRECIATION workings:

5% 5%

For solar panels (transaction 1.)

depreciatic monthly (for inTA)
 depreciatic 36 months
 input price 466,600
 acquisition 1/1/2016

(year)

actual year 2d year

Deprciator 12,961.11

Year	Depreciation charge	Residual value
1	116,650	349,950
2	155,533	194,417
3	155,533	38,883
4	38,883	-

Total	466,600
<i>check</i>	-

Adjustment to AP

	Add back	Less
1.	65,000	(155,533)
2.	210,000	(334,750)

<= see Depreciation workings (transaction 1)

<= see Depreciation workings (transaction 2)

<= non-decutable cost but deductible item for tax base because fulfill certain conditions

Net impact
(90,533)
(124,750)
-
-
<hr/>
4,884,717
(25,645)
<hr/>
4,859,072
4,859,000
923,210

For building (transaction 2.)

depreciation meth linear
depreciation group 4 =>
depreciation perio 20 year
input price 5,320,000
acquisition date 10/1/2014
technical appreciat - in
 1,375,000 in

actual year 4th year

Deprciation tax ch: 114,380.00 and

Year	Depreciation ch	Residual value
1	114,380	5,205,620

Net impact
 (90,533)
 (124,750)
 (215,283)

2	273,980	4,931,640
3	334,750	5,971,890
4	334,750	5,637,140
5	334,750	5,302,390
6	334,750	4,967,640
7	334,750	4,632,890
8	334,750	4,298,140
9	334,750	3,963,390
10	334,750	3,628,640
11	334,750	3,293,890
12	334,750	2,959,140
13	334,750	2,624,390
14	334,750	2,289,640
15	334,750	1,954,890
16	334,750	1,620,140
17	334,750	1,285,390
18	334,750	950,640
19	334,750	615,890
20	334,750	281,140
21	281,140	-
Total	6,695,000	
<i>check</i>	-	

(>2000 czk; recipient is NPO)

coefficient	2%	5%	5%
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May and Septemebr 2015
April and August 2016 (i.e. in 3d year)

273,980.00

Ex.7

AP 17,805,000

Categorization:

		Impact		
1.	accounting/tax cost	see model calculations	from previous model examples	
2.	accounting/tax cost	10,000		
3.	accounting/tax cost	170,625		
4.	accounting/tax cost	104,000		
5.	accounting/tax cost & tax base d	75,120	<=	non-decutable cost bui

Adjustments to AP:

	Add back	Less	Net impact
1.			
2.	10,000	(10,000)	-
3.	170,625	(170,625)	-
4.	104,000	(104,000)	-
5.	75,120		75,120
<hr/>			
Tax base			17,880,120
Tax base deductions			
			(75,120)
<hr/>			
Tax base adjusted			17,805,000
rounding			17,805,000
Tax liability			3,382,950

Ex.8

AP 9,115,000

Categorization:		Impact
1.	accounting/tax cost	see model calculations from previous
2.	accounting/tax cost	7,500
3.	accounting/tax cost	78,000
4.	accounting/tax cost & tax ba:	1,800 <=

t deductible item for tax base because fulfill certain conditions (>2000 czk; recipient is NPO)

Adjustments to AP:

	Add back	Less	Net impact
1.			
2.	7,500	(7,500)	-
3.	78,000	(78,000)	-
4.	1,800		1,800
Tax base			9,116,800

Tax base deductions

Tax base adjusted	9,116,800
rounding	9,116,000
Tax liability	1,732,040

Ex.9

AP

Categorization:

model examples

1. accounting/tax cost
2. accounting/tax cost
3. accounting/tax cost & tax base c

non-decutable cost and non-deductable item for tax base because doesn't fulfill certain cc

Adjustments to AP:

	Add back
1.	
2.	198,000
3.	15,500
	Tax base

Tax base deductions

Tax base adjusted

rounding

Tax liability

Ex.10

5,614,000

Impact

see model calculations from previous model examples

198,000

15,500 <=

non-deductible cost but deductible item for tax

conditions (<2000 czk)

Categorizat

- 1.
- 2.
- 3.
- 4.
- 5.

Adjustment

Less Net impact

(198,000)

-

15,500

5,629,500

(15,500)

5,614,000

5,614,000

1,066,660

- 1.
- 2.
- 3.
- 4.
- 5.

Tax base

Tax base de

Tax base ac

rounding

Tax liability

AP 2,115,000

Impact
accounting/tax cost see model calculations from previous model examples
accounting/tax cost 10,000
accounting/tax cost 170,625
accounting/tax cost 275,600
accounting/tax cost & tax ba 75,120 <= non-decutable cost but deductable

ts to AP:

Add back	Less	Net impact
10,000	(10,000)	-
170,625	(170,625)	-
275,600	(275,600)	-
75,120		75,120
<hr/>		2,115,000

eductions

(75,120)

Adjusted 2,039,880

2,039,000

387,410

☺ item for tax base because fulfill certain conditions (>2000 czk; recipient is NPO)