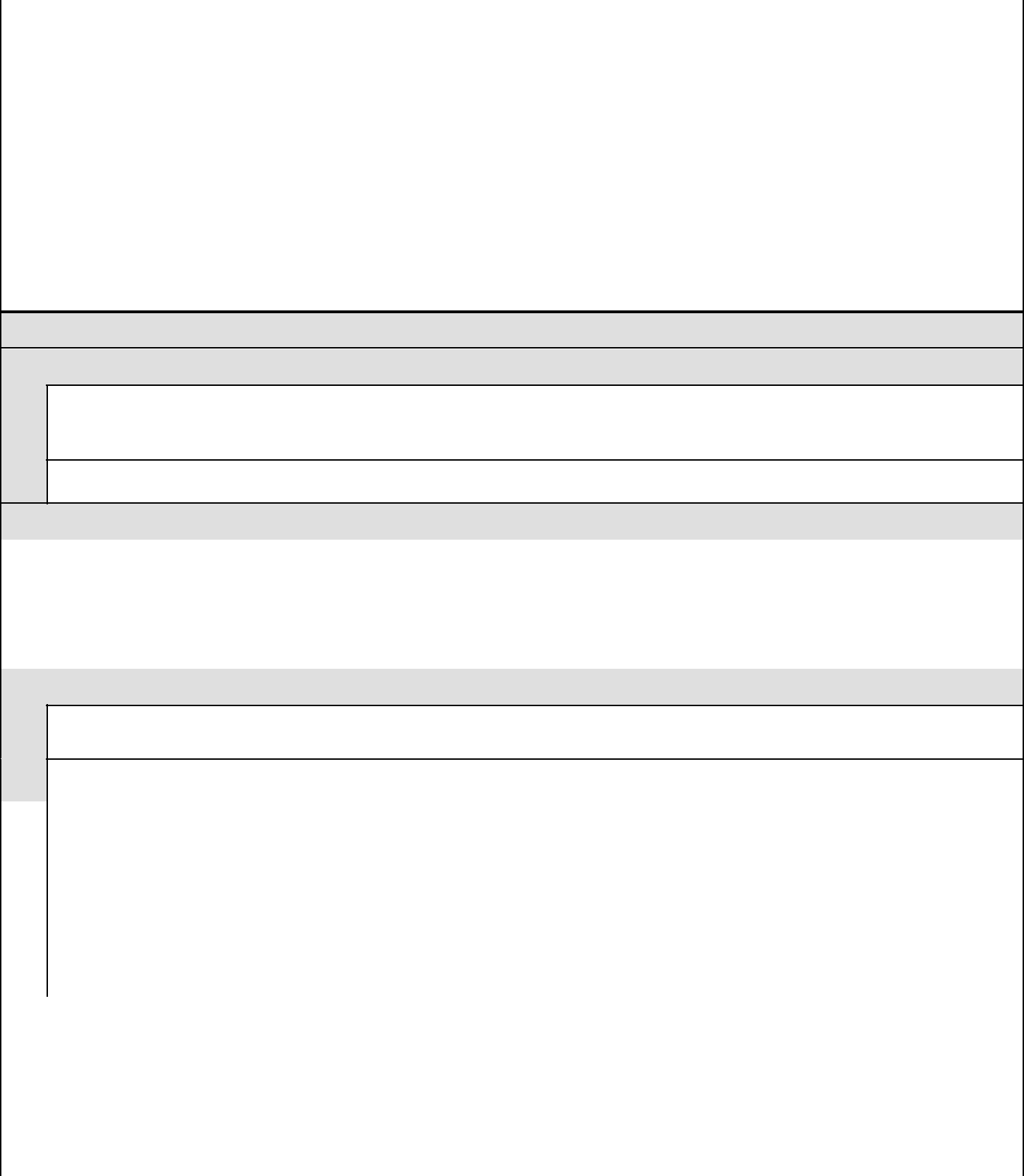
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|  | POLTAX | THE LIGHT FIELDS ARE FILLED BY THE TAXPAYER, THE DARK FIELDS ARE FILLED WITH THE TAX OFFICE. FILL ON THE MACHINE, COMPUTER OR MANUAL, LARGE, | | | | | |  |  |
|  | IN CAPITAL LETTERS, BLACK OR BLUE | | ***Electronic submission: www.portalpodatkowy.mf.gov.pl*** | | | |  |  |
|  |  | |  |  |  |  |  |  |  |
|  | **1. Tax ID taxpayer** | | **2. Document No.** |  |  | **3. Status** |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

└────┴────┴────┴────┴────┴────┴────┴────┴────┴────┘

**CIT-8**

**STATEMENT OF INCOME EARNED (LOSS SUFFERED) BY THE TAXPAYER OF CORPORATION TAX FOR TAX YEAR**1)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **4. From** (day - month - year) | | **5. To** (day - month - year) |  |  |  |
|  |  |  | **└────┴────┘-└────┴────┘-└────┴────┴────┴────┘** | **└────┴────┘-└────┴────┘-└────┴────┴────┴────┘** | |  |  |
|  |  | |  | | | |  |
| Legal basis: | | | Act of 15 February 1992 on corporation tax (Journal of Laws of 2016, item 1888, as amended), as amended, | | | |  |
|  |  |  | 'law'. |  |  |  |  |
| Consisting of: | | | The taxable persons referred to in Article 1 (1) (a) and (b) shall be In accordance with Article 1of the Act, the income referred to in Article 1 shall be limited to the amount of the Whereas article 3 (2) of Regulation (EEC) 1 (established in the territory of the Republic of Poland) and | | | |  |
|  |  |  | in Article 1(1), the words 'and the Whereas article 3 (2) of Regulation (EEC) 2 (not established in the territory of the Republic of Poland) of the Act, with the exception of: | | | |  |
|  |  |  | - taxable persons receiving income solely from the titles referred to in Article 1(1)(a) and (b) of Regulation (EC) No 1782/2003; Whereas article 2 (2) of Regulation (EEC) 1 of the Act, | | | |  |
|  |  |  | - taxable persons exempt from giving evidence - Article 27(1) of the Act, | | | |  |
|  |  |  | - taxable persons not established in the territory of the Republic of Poland receiving the revenue referred to in Article 10(1) of Regulation (EC) No 1782/2003; 21 and 22 of the Act, exclusively | | | |  |
|  |  |  | from the payers referred to in Article 10(1) of Regulation (EC) No 1782 In this way, it is necessary to ensure that the following: 1 of the Act. | |  |  |  |
| Deadline for submission: | | | By the end of the third month of the following year (Article 27(1) of the Act). | |  |  |  |
| Place of submission: | | | Tax office. |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **A. PLACE AND PURPOSE OF GIVING EVIDENCE** | | | | |  |  |  |
|  | **6. Tax office to which the return is addressed**2) | | |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | **7. Purpose of the form** (tick the correct square): | | |  |  |  |  |
|  |  |  | ❑1. giving evidence | | ❑2. correction of testimony3) | |  |



**B. TAXPAYER DATA**

B.1. IDENTIFICATION DATA

**8. Full name**

**9. REGON**

B.2. ADDRESS OF HEADQUARTERS

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **10.** | **Country** | **11th Województwo** | |  |  | **12th District** | |  |  |
|  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  | **13. Gmina** | |  | **14th Street** |  |  |  | **15. House No.** | **16. No.** |  |
|  |  | |  |  |  |  | |  |  |  |
|  | **17. City** | |  |  | **18. Zip code** | **19. Mail** | | |  |  |
|  |  |  |  |  |  |  |  |  |  |  |

B.3. ADDITIONAL DATA

**20. The taxable person shall take into account interest in the costs of obtaining income in accordance with Article 15c of the Act, in the tax year indicated in Item 4 and 5**  (tick

appropriate square):

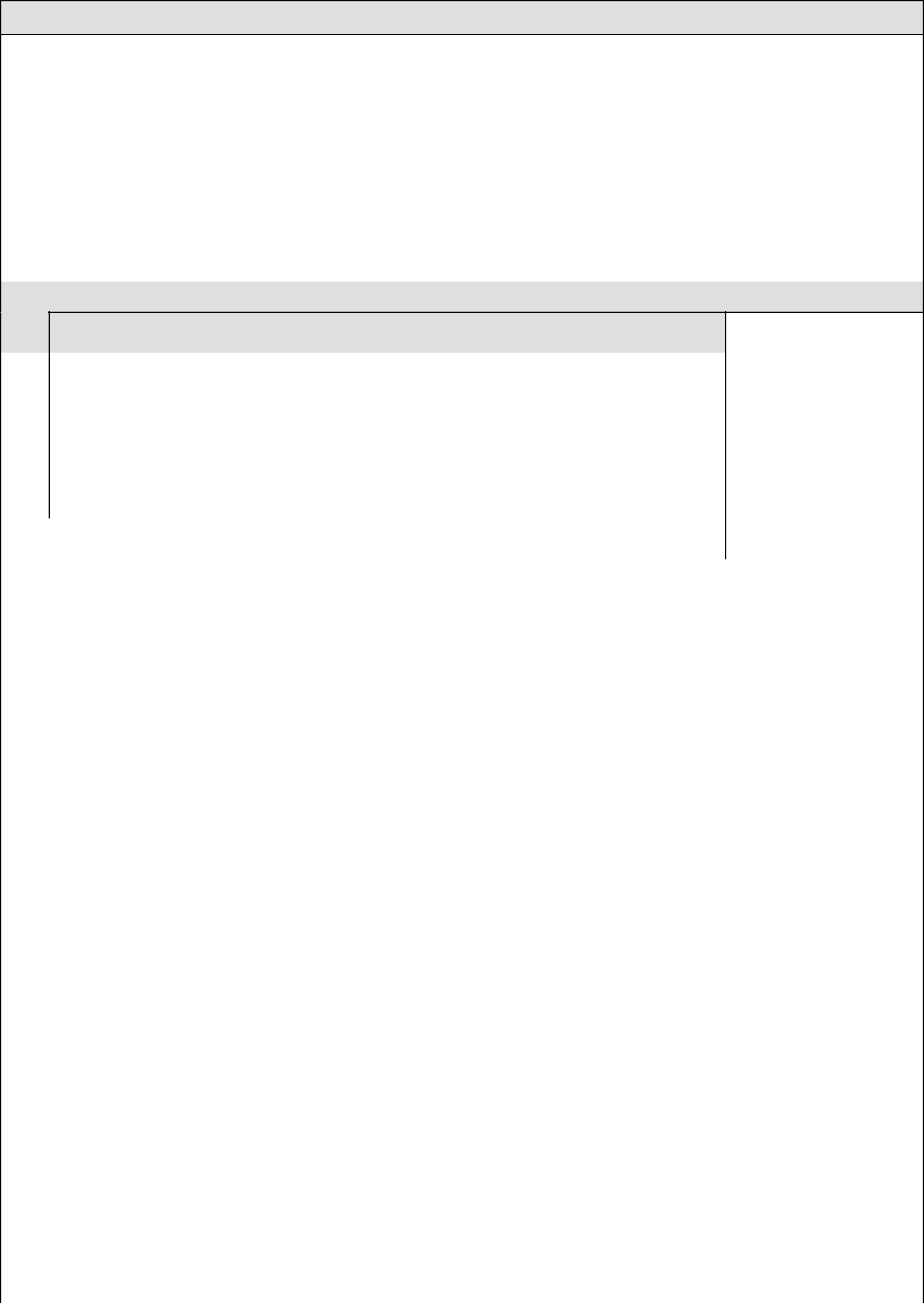
❑1. yes

❑2. do not

**21. The amount of interest excluded from the cost of obtaining income (only**completed if square No 1 is selected in item 20):

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  | $1.00 | | Gr |  |
|  |  |  |  |  | |  | |  | |  |  |
|  | **22. The taxable person shall enjoy the exemption or has lost the right to the exemption referred to in Article 10(1) of Regulation (EC) No 1782/2003. In this way, it is necessary to ensure that the following: 11 - 16 of the Act, in the tax year shown** | | | | | | | | |  |  |
|  | **in item. 4 and 5** (tick the correct square): | |  |  |  |  |  |  |  |  |  |
|  | ❑1. yes | ❑2. has lost the right to an exemption in connection with Article 25(14) of the | | | | |  | ❑3. do not | |  |  |
|  | **23. The taxable person applies for reimbursement of the unused deduction pursuant to Article 18da of** the Act (tick the appropriate square): | | | | | | | | |  |  |
|  |  | ❑1. yes |  |  |  | ❑2. do not |  |  |  |  |  |
|  | **24. The taxable person was required to draw up the tax records referred to in Article 10(1) of Regulation (EC) No 1782/2003. Whereas Article 9a (1) of Regulation (EEC) No 2 1 of the Act** (mark the correct square): | | | | | | | | |  |  |
|  |  | ❑1. yes |  |  |  | ❑2. do not |  |  |  |  |  |
|  | **25. The taxable person was required to draw up an element of the tax file,** | | | **26. The taxable person was required to draw up an element of the tax file,** | | | | | | |  |
|  | **referred to in Article 10(1) of Regulation (EC) No 1782/ Whereas Article 9a (1) of Regulation (EEC) No 2 2d act**4) (tick the correct square): | | | **referred to in Article 10(1) of Regulation (EC) No 1782/ Whereas Article 9a (1) of Regulation (EEC) No 2 2b point 2 of the Act** (mark the correct square): | | | | | |  |  |
|  | ❑1. yes | ❑2. do not | |  | ❑1. yes | |  | ❑2. do not | |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| **C. INFORMATION ON ANNEXES** | | |  |  |  |  |  |  |  |  |  |
| The number of attached attachments must be provided. | | |  |  |  |  |  |  |  |  |  |
|  | **27. CIT-ST** | **28. SSE-R** | **29. CIT-8/O** |  |  | **30. CIT/BR** |  | **31. CIT-D** | |  |  |
|  | └────┴────┘ | └────┴────┘ | └────┴────┘ | |  | └────┴────┘ |  | └────┴────┘ | |  |  |
|  | **32. Report on the implementation of the recognised method of determining the transaction price** | | |  |  | **33. CIT/TP** |  |  |  |  |  |
|  |  | └────┴────┘ |  |  |  |  | └────┴────┘ | | |  |  |
|  | **34. Statement of the preparation of the tax file referred to in Article 9a(7) of Regulation (EC) No 1782/2003** | | | | | **(tick** the appropriate square): | | | |  |  |
|  |  | ❑1. yes |  |  |  | ❑2. do not |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | **CIT-8**(25) |  | 1/4 |  |

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| POLTAX | THE LIGHT FIELDS ARE FILLED BY THE TAXPAYER, THE DARK FIELDS ARE FILLED WITH THE TAX OFFICE. FILL ON THE MACHINE, COMPUTER OR MANUAL, LARGE, | |  |
| IN CAPITAL LETTERS, BLACK OR BLUE | ***Electronic submission: www.portalpodatkowy.mf.gov.pl*** |  |



**D. DETERMINATION OF INCOME / LOSS**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |
|  | D.1. REVENUE | | |  | £1,000, | Gr |  |  |
|  |  |  |  |  |  |
|  |  |  | **Revenues from sources of revenue located in the territory of the Republic of Poland** | **35.** |  |  |  |  |
|  |  |  | Without the revenue referred to in Article 10(1) of Regulation (EC) No 1782/2003, the commission shall, Whereas article 2 (2) of Regulation (EEC) Article 1, Article 1(1) shall apply mutatis mut Article 21 and 22 of the Act, subject to Article 7(3) of the Act. | **,** | |  |  |  |
|  |  |  | **Revenue from sources of revenue located outside the territory of the Republic of Poland** | **36.** |  |  |  |  |
|  |  |  | Revenue equivalent to that of the revenue referred to in Article 1(1) shall be ei.e. Whereas Article 21 (2) of Regulation (EEC) No 2 1 of the Act and dividend and other income | **,** | |  |  |  |
|  |  |  | income from shares in profits of legal entities not established in the territory of the Republic of Poland. |  |  |  |
|  |  |  | **Revenue from sources of revenue located outside the territory of the Republic of Poland – other than those mentioned in item 10. 36** | **37.** |  |  |  |  |
|  |  |  |  | **,** | |  |  |  |
|  |  |  | **Revenue derived from the contribution of non-monetary contribution to the company in the form of commercialised ownership** | **38.** |  |  |  |  |
|  |  |  | **which, pursuant to Article 11(1) of Regulation (EC) No 1782/2 Whereas Article 12 (1) of Regulation (EEC) No 2 Article 1b(5) of the Act, as amended. Article 10(2) shall be replaced by the Article 12 of the Act of 4 November 2016 amending the** |  |  |  |  |  |
|  |  |  | **certain laws setting out the conditions for conducting innovation activities (OJ, item 1933), are subject to the demonstration of** | **,** | |  |  |  |
|  |  |  | **in the tax year indicated in item 1. 4 and 5** |  |  |  |  |  |
|  |  | **Total revenue** | | **39.** |  |  |  |  |
|  |  | Sum of amounts from item. 35, 36, 37 and 38. | | **,** | |  |  |  |

D.2. REVENUE COSTS

pln, gr

|  |  |
| --- | --- |
| **The costs of obtaining the revenue listed in item 10. 35** | **40.** |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  | **,** | | |  |  |  |
|  |  |  |  | **The costs of obtaining the revenue listed in item 10. 36** | **41.** |  |  |  |  |  |
|  |  |  |  |  | **,** | | |  |  |  |
|  |  |  |  | **The costs of obtaining the revenue listed in item 10. 37** | **42.** |  |  |  |  |  |
|  |  |  |  |  | **,** | | |  |  |  |
|  |  |  |  | **The costs of obtaining the revenue listed in item 10. 38** | **43.** |  |  |  |  |  |
|  |  |  |  |  | **,** | | |  |  |  |
|  |  |  |  | **Interest excluded in the previous five tax years from the cost of obtaining income, subject to** | **44.** |  |  |  |  |  |
|  |  |  |  | **Whereas, pursuant to Article 11(2) Article 15c of the Act, including the costs of obtaining income in the tax year indicated in item 15c. 4 and 5** | **,** | | |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  | **Total revenue costs** | | **45.** |  |  |  |  |  |
|  |  |  | Sum of amounts from item. 40, 41, 42, 43 and 44. | | **,** | | |  |  |  |
|  | D.3. INCOME / LOSS | | | |  |  | £1,000, | Gr |  |  |
|  |  |  | |  |  |  |
|  |  | **Income (Article 7(2) of the Act)** | | | **46.** |  |  |  |  |  |
|  |  | From the amount of item. 39, deduct the amount from item 10. 45. If the difference is a negative number, type 0. | | | **,** | | |  |  |  |
|  |  | **Loss (Article 7(2) of the Act)** | | | **47.** |  |  |  |  |  |
|  |  | From the amount of item. 45, deduct the amount from item 10. 39. If the difference is a negative number, type 0. | | | **,** | | |  |  |  |
|  |  | **Loss in connection with the provisions of Article 10(1) of Regulation (EC) No 1254/19 Whereas article 7 (2) of Regulation (EEC) 3-4a of the Act and the loss from the sources of revenue shown in item 3-4a. 37,** | | | **48.** |  |  |  |  |  |
|  |  | **subject to a deduction abroad from income to tax** | | | **,** | | |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  | **Income** | | | **49.** |  |  |  |  |  |
|  |  | If in item 47 0 entered, to the amount of item 46, the amount from item 46 must be added. 48. If the amount from item. 47 is greater than 0 and the amount from item 10. 48 | | | **,** | | |  |  |  |
|  |  | is greater than the amount of item. 47, from the amount of item 104. 48, deduct the amount from item 10. 47. In other cases, 0 must be entered. | | |  |  |  |
|  |  | **Strata** | | | **50.** |  |  |  |  |  |
|  |  | If the amount from item. 47 is greater than 0 and greater than the amount of item. 48, from the amount of item 104. 47 the amount must be deducted from item 10. 48. | | | **,** | | |  |  |  |
|  |  | In other cases, type 0. | | |  |  |  |
|  |  | | |  |  |  |  |  |  |  |
|  | **E. DETERMINATION OF THE TAX BASE /LOSS** | | | |  |  |  |  |  |  |
|  | E.1. INCOME (REVENUE) FREE AND DEDUCTIONS | | | |  |  | £1,000, | Gr |  |  |
|  |  |  |  | **Total income (income) free** | **51.** |  |  |  |  |  |
|  |  |  |  | Enter the amount from item. 40 of Annex CIT-8/O. | **,** | | |  |  |  |
|  |  |  |  | **Total deductions from income** | **52.** |  |  |  |  |  |
|  |  |  |  | Enter the amount from item. 69 of Annex CIT-8/O. | **,** | | |  |  |  |
|  |  |  |  | The amount deducted may not exceed the amount of income from the item. 49 less the amount from item 10. 51. |  |  |  |
|  |  |  |  | **Deductions for investment expenditure** | **53.** |  |  |  |  |  |
|  |  |  |  | Enter the amount from item. Article 72 of Annex CIT-8/O. | **,** | | |  |  |  |
|  |  |  |  | The amount deducted may not exceed the amount of income from the item. 49 less the sum of the amounts in item 10. 51 and 52. |  |  |  |
|  |  |  | **Total income (income) free and deductibles** | | **54.** |  |  |  |  |  |
|  |  |  | Sum of amounts from item. 51, 52 and 53. | | **,** | | |  |  |  |
|  | E.2. TAX BASE / LOSS | | | |  |  | £1,000, | Gr |  |  |
|  |  |  |  | **Tax base** | **55.** |  |  |  |  |  |
|  |  |  |  | If the amount from item. 49 is greater than 0, you must enter the amount from item. 49 less the amount from item. 54. In other | **,** | | |  |  |  |
|  |  |  |  | and if the result is a negative number, type 0. |  |  |  |
|  |  |  |  | **Strata** | **56.** |  |  |  |  |  |
|  |  |  |  | From the sum of the amounts from item. 50 and 54 should deduct the amount from item. 49. If the difference is a negative number, type 0. | **,** | | |  |  |  |
|  | E.3. DEDUCTIONS FROM THE TAX BASE | | | |  |  |  |  |  |  |
|  |  | The amount of the deduction may not exceed the amount of the item. 55. | | |  |  | £1,000, | Gr |  |  |
|  |  |  | **Deductions reducing the taxable amount for expenditure on the acquisition of new technology** | | **57.** |  |  |  |  |  |
|  |  |  | Enter the amount from item. Article 73 of Annex CIT-8/O. | | **,** | | |  |  |  |
|  |  |  | **Deductions reducing the taxable amount for the costs of obtaining income incurred in** the | | **58.** |  |  |  |  |  |
|  |  |  | **R&D activities** | |  |  |  |  |  |  |
|  |  |  | Enter the amount from item. 23 of Annex CIT/BR. | | **,** | | |  |  |  |
|  |  |  | **Total deductions reducing the tax base** | | **59.** |  |  |  |  |  |
|  |  |  | Sum of amounts from item. 57 and 58. | | **,** | | |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| E.4. AMOUNTS INCREASING THE TAX BASE / REDUCING LOSS | | | | | | | | | | | | | | | | £1,000, | Gr |  |
|  |  | **Amount of investment expenditure deducted in previous years – due to loss of right to deductions** | | | | | | | | | | |  | **60.** |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **,** | |  |  |
|  |  | **Amount of tax-exempt income derived from economic activities carried out in a special territory** | | | | | | | | | | | | **61.** |  |  |  |  |
|  |  | **economic zone , in view of the loss of the right to exemption** | | | | |  |  |  |  |  |  |  |  | **,** | |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | **Amount of deducted expenditure on the acquisition of new technologies – due to loss of the right to deduct** | | | | | | | | | | |  | **62.** |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | **,** | |  |  |
|  |  | **Other additions to the base** | |  | **63. Title** (mention): | |  |  |  |  |  |  |  | **64.** |  |  |  |  |
|  |  | **Taxation** | |  |  |  |  |  |  |  |  |  |  |  | **,** | |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | **Total tax base boost /loss reduction amount** | | | | | | |  |  |  |  |  | **65.** |  |  |  |  |
|  |  | Sum of amounts from item. 60, 61, 62 and 64. | |  |  |  |  |  |  |  |  |  |  |  | **,** | |  |  |
| E.5. UNDERTAX ATION / LOSS AFTER TAKING INTO ACCOUNT THE AMOUNTS OF PART E.3. And E.4. | | | | | | | | | | | | | | | | |  |  |
|  |  | **Tax base** (rounded to full zlotys) | | | | | | |  |  |  |  |  | **66.** |  |  |  |  |
|  |  | If the amount from item. 55 is greater than 0, you must enter the amount from item. 55 less the amount in item 59 and increased by the amount | | | | | | | | | | | |  |  |  |  |  |
|  |  | item. 65. If the amount from item. 55 equals 0 and the amount from item 10. 56 is less than the amount in item 1. 65, from the amount of item 10. 65 subtract the | | | | | | | | | | | |  |  |  | $1.00 |  |
|  |  | amount from item. 56. In other cases and if the result is a negative number, enter 0. | | | | | | | | | | |  |  |  |  |  |
|  |  | **Strata** | |  |  |  |  |  |  |  |  |  |  | **67.** |  |  |  |  |
|  |  | The sum of item56 and 59 shall be deducted by (d) from item 55 and 65. If the difference is a negative number, type 0. | | | | | | | | | | |  |  |  | £1,000, | Gr |  |
|  | | |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **F. CALCULATION OF THE TAX DUE** | | | | | | |  |  |  |  |  |  |  |  |  |  |  |  |
| If in item 22 square No. 1 is marked, in Part F, item 72 and 73 are not filled. Item. 71 and 73 shall be completed after rounding to full zlotys. | | | | | | | | | | | | | | | | |  |  |
|  |  | **The rate of tax - Article 10(1) of Regulation (EC) No 19 of the Act** | |  |  |  |  |  |  |  |  |  |  | **68.** |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | % |  |
|  |  | **Tax due at the rate of item. 68, calculated on the amount of item 104. 66** | | | | | | |  |  |  |  |  | **69.** |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | £1,000, | Gr |  |
|  |  | **Tax deductions** | |  |  |  |  |  |  |  |  |  |  | **70.** |  |  |  |  |
|  |  | Enter the amount from item. The amount deducted may not exceed the tax on item 10 44 of Annex CIT-8/O. 69. | | | | | | | | | | |  |  |  | £1,000, | Gr |  |
|  |  | **The tax due after deductions for the tax year shown in item 1.2.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1 4 and 5** | | | | | | |  |  |  |  |  | **71.** |  |  |  |  |
|  |  | From the amount of item. 69 shall be deducted from item 19. 70. | | | | |  |  |  |  |  |  |  |  |  |  | $1.00 |  |
|  |  | **20% of the tax due as shown in the return submitted for the tax year covered by the** | | | | | | |  |  | **72. Year**5) | |  | **73.** |  |  |  |  |
|  |  | **the exemption referred to in Article 10(1) of Regulation (EC) No 1782/2003 shall be grant In this way, it is necessary to ensure that the following: 11 - 16 of the Act** | | | | |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  | └────┴────┴────┴────┘ | | |  |  |  | $1.00 |  |
|  | | |  | |  |  |  |  |  |  | |  | | |  | |  |  |
| **G. AMOUNTS OF MONTHLY ADVANCES DUE (ARTICLE 25(1, 1a and 6)** | | | | | | | | | | | | | | | | |  |  |
| **OR QUARTERLY ADVANCES (ARTICLE 25(1b) and 1c of the ACT)** | | | | | | | | | | | | |  |  |  |  |  |  |
| If in item 22 square No. 1 is indicated, part G is not filled. | | | | | | | | |  |  |  |  |  |  |  |  |  |  |
| **Months/Quarters**6) | | |  | **1** |  | **2** |  | **3/1 Quarter** |  | **4** | |  |  | **5** | **6/2 Quarter** | |  |  |
|  | | | **74.** |  |  | **75.** |  | **76.** |  | **77.** |  |  | **78.** |  | **79.** |  |  |  |
| **Advance due** | | |  |  | $1.00 |  | $1.00 |  | $1.00 |  | $1.00 |  |  | $1.00 |  |  | $1.00 |  |
| **Months/Quarters**6) | | |  | **7** |  | **8** |  | **9/3 Quarter** |  | **10** | |  |  | **11** | **12/4 Quarter** | |  |  |
|  | | | **80.** |  |  | **81.** |  | **82.** |  | **83.** |  |  | **84.** |  | **85.** |  |  |  |
| **Advance due** | | |  |  | $1.00 |  | $1.00 |  | $1.00 |  | $1.00 |  |  | $1.00 |  |  | $1.00 |  |
| **Months/Quarters**6) | | |  | **13** |  | **14** |  | **15/5 Quarter** |  | **16** | |  |  | **17** | **18/6 Quarter** | |  |  |
|  | | | **86.** |  |  | **87.** |  | **88.** |  | **89.** |  |  | **90.** |  | **91.** |  |  |  |
| **Advance due** | | |  |  | $1.00 |  | $1.00 |  | $1.00 |  | $1.00 |  |  | $1.00 |  |  | $1.00 |  |
| **Months/Quarters**6) | | |  | **19** |  | **20** |  | **21/7 Quarter** |  | **22** | |  |  | **23** |  | **Time** |  |  |
|  | | | **92.** |  |  | **93.** |  | **94.** |  | **95.** |  |  | **96.** |  | **97.** |  |  |  |
| **Advance due** | | |  |  | $1.00 |  | $1.00 |  | $1.00 |  | $1.00 |  |  | $1.00 |  |  | $1.00 |  |
|  | | | | | | | | | | | |  | | |  |  |  |  |
| **H. DIFFERENCE BETWEEN TAX DUE AND ADVANCES DUE** | | | | | | | | | | | | | | |  |  |  |  |
| If in item 22 square No. 1 is marked, part H is not filled. | | | | | | | | |  |  |  |  |  |  |  |  |  |  |
|  |  | **Difference between the tax due and the sum of the advances due for the tax year** | | | | | | |  |  |  |  | **98.** |  |  |  |  |  |
|  |  | From the sum of the amounts from item. 71 and 73 shall be deducted from item 10. 97. If the difference is a negative number, type 0. | | | | | | | | | |  |  |  |  |  | $1.00 |  |
|  |  | **The difference between the sum of the advances due for the tax year and the tax due** | | | | | | |  |  |  |  | **99.** |  |  |  |  |  |
|  |  | From the amount of item. 97 the sum of the amounts must be deducted from item 100. 71 and 73. If the difference is a negative number, type 0. | | | | | | | | | |  |  |  |  |  | $1.00 |  |
|  | | | | | | |  |  |  |  |  |  |  |  |  |  |  |  |
| **I. AMOUNT TO BE PAID / OVERPAYMENT** | | | | | | |  |  |  |  |  |  |  |  |  |  |  |  |
| If in item 22 square No. 1 is marked, part I is not filled. | | | | | | | | |  |  |  |  |  |  |  |  | $1.00 |  |
|  |  | **Sum of advances paid by the taxpayer**7) | | | | |  |  |  |  |  |  | **100.** |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | **Amount to be paid** | |  |  |  |  |  |  |  |  |  | **101.** |  |  |  |  |  |
|  |  | From the sum of the amounts from item. 71 and 73 shall be deducted from item 10. 100. If the difference is a negative number, type 0. | | | | | | | | | |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | **Overpayment** | |  |  |  |  |  |  |  |  |  | **102.** |  |  |  |  |  |
|  |  | From the amount of item. 100, deduct the sum of the amounts from item 100. 71 and 73. If the difference is a negative number, type 0. | | | | | | | | | |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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|  |  |  |  |
| --- | --- | --- | --- |
| POLTAX | THE LIGHT FIELDS ARE FILLED BY THE TAXPAYER, THE DARK FIELDS ARE FILLED WITH THE TAX OFFICE. FILL ON THE MACHINE, COMPUTER OR MANUAL, LARGE, | |  |
| IN CAPITAL LETTERS, BLACK OR BLUE | ***Electronic submission: www.portalpodatkowy.mf.gov.pl*** |  |



**J. SEPARATE TAX LIABILITY - revenue disbursed by taxpayers as referred** **to in Article 17**

**Paragraph. Article 1 of the Act, for purposes other than those laid down in those provisions, or for the purposes set out in those provisions, but after the deadlines resulting from them – Article 25(4) of the Act**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Months** |  | **1** |  | **2** |  | **3** | **4** | **5** | **6** |  |
|  | **Income spent** | **103.** |  | **104.** |  | **105.** |  | **106.** | **107.** | **108.** |  |
|  |  | $1.00 |  | $1.00 |  | $1.00 | $1.00 | $1.00 | $1.00 |  |
|  | **Tax due**8) | **109.** |  | **110.** |  | **111.** |  | **112.** | **113.** | **114.** |  |
|  |  | $1.00 |  | $1.00 |  | $1.00 | $1.00 | $1.00 | $1.00 |  |
|  | **Months** |  | **7** |  | **8** |  | **9** | **10** | **11** | **12** |  |
|  | **Income spent** | **115.** |  | **116.** |  | **117.** |  | **118.** | **119.** | **120.** |  |
|  |  | $1.00 |  | $1.00 |  | $1.00 | $1.00 | $1.00 | $1.00 |  |
|  | **Tax due**8) | **121.** |  | **122.** |  | **123.** |  | **124.** | **125.** | **126.** |  |
|  |  | $1.00 |  | $1.00 |  | $1.00 | $1.00 | $1.00 | $1.00 |  |
|  | **Months** |  | **13** |  | **14** |  | **15** | **16** | **17** | **18** |  |
|  | **Income spent** | **127.** |  | **128.** |  | **129.** |  | **130.** | **131.** | **132.** |  |
|  |  | $1.00 |  | $1.00 |  | $1.00 | $1.00 | $1.00 | $1.00 |  |
|  | **Tax due**8) | **133.** |  | **134.** |  | **135.** |  | **136.** | **137.** | **138.** |  |
|  |  | $1.00 |  | $1.00 |  | $1.00 | $1.00 | $1.00 | $1.00 |  |
|  | **Months** |  | **19** |  | **20** |  | **21** | **22** | **23** |  |  |
|  | **Income spent** | **139.** |  | **140.** |  | **141.** |  | **142.** | **143.** |  |  |
|  |  | $1.00 |  | $1.00 |  | $1.00 | $1.00 | $1.00 |  |  |
|  | **Tax due**8) | **144.** |  | **145.** |  | **146.** |  | **147.** | **148.** |  |  |
|  |  | $1.00 |  | $1.00 |  | $1.00 | $1.00 | $1.00 |  |  |

**K. OTHER TAX LIABILITIES**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **Income received and not spent until the end of 1994 (Article 6(2) of the Act of 2 December 1994 amending** | | | **149.** |  |  |
|  |  | **certain laws governing the tax rules and certain other laws (OU 1995 item 25))** | | | £1,000, | Gr |  |
|  |  |  |  |  |  |
|  |  | **Tax due at the rate of item. 68, calculated on the amount of item 104. 149** | | | **150.** |  |  |
|  |  |  |  |  |  | $1.00 |  |
|  |  | **Amount of tax charged in accordance with Article 39(4) of the Act** | |  | **151.** |  |  |
|  |  | The amount of tax payable for the last month of the tax year must be provided. | | |  | $1.00 |  |
|  |  | **The amount of interest accrued from the date of credit to the cost of obtaining acquisition expenses or** | | | **152.** |  |  |
|  |  | **the manufacture of the assets on its own by the date on which the period of their use exceeded one year, or until the** | | |  |  |  |
|  |  | **the date on which they are classified as fixed assets or intangible assets - Article 10( 1) (a) and (b) of Directive 91/414/EEC; Whereas Article 16e (1) of Regulation (EEC) No 20 In this way, the commission shall inform the Commission of the 2 of the Act** | | |  | $1.00 |  |
|  |  | |  | |  |  |  |
|  | **L. PERSONS REPRESENTING A TAXABLE PERSON** | | | |  |  |  |
|  |  | **153. Name of the person responsible for calculating the tax** | | |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  | **154. Signature of a person/persons entitled or entitled to represent the taxable person** | | |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  | **155. Date of filling of the testimony**  (day - month - year) |  | **156. Signature and telephone of the person named in item 156. 153** |  |  |  |
|  |  | └────┴────┘-└────┴────┘-└────┴────┴────┴────┘ |  |  |  |  |  |

**M. ENDORSEMENTS OF THE TAX OFFICE**

This section shall not be completed if the tax office receives the document in electronic form.

**157. Comments from the tax office**

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **158. Form Host ID** | **159. Signature of the acceptor of the form** |
|  |  |  |  |

**Callouts**

1) The tax year shall be the calendar year or, in the case referred to in Article 8(1) of the Act, the period of the following twelve months, taking into account Articles 8(2), 2a, 3 and 6 of the Act.

1. Whenever the statement refers to the tax office, including the tax office m to which the return is addressed - this means thetax office, with the help of which the tax office responsible for the taxpayer performs its tasks.
2. In accordance with Article 2(10) of the basic Regulation, Article 81 of the Law of 29 August 1997 – Tax Code (OZ 2017 afterz. 201, as amended).
3. The obligation to draw up information on a group of related parties - the so-called masterfile as part of the tax documentation.
4. The calendar year in which the taxable person commenced the tax year covered by the exemption referred to in Article 10(1) shall be reported. In this way, it is necessary to ensure that the following: 11 – 16 of the Act.
5. In the "Months/Quarters" lines, numbers 1 through 23 indicate the following months of the tax year on advancepayments andthe numbers 3, 6, 9, 12, 15, 18 and 21 respectively

quarter-of-tax year for quarterly advances, including a taxable person whose tax year is different from the calendar year. Taxable persons clearing monthly advances shall fill out the items for each month (1 to 23 respectively) and the taxable persons who settle quarterly advances on quarterly advances (3, 6, 9, 12, 15, 18 and 21).

1. Ifthe taxable person gives evidence:
   1. within the 20th day of the first month of the following tax year, item 100 should take into account only advancepayments paid by the end of that tax year for which the return is submitted,
   2. by the end of the third month of the following year, item 100, Article 100 should take account of the advancepayments made by the end of the tax year and for thelast month (quarter) of the advance paid by the 20th day of the first month of the following year.
2. Tax at the rate of item. 68, calculated on the month-by-month expenditure, shall be paid up to the 20th day of the month following the month in which the expenditure was made or when the time limit for spending income expired.

**Letter**

This statement forms the basis for issuing an enforceable title in accordance with the provisions of the Act of 17 June 1966 on the succession of enforcement in theadministration (OJ 2016, item 599, as amended), on interest on those shown and not eaten within the applicable time limits or infull of the amounts of item 74 - 96.

In the event of non-payment in the applicable amountsin the case of item. 101, 109 – 114, 121 – 126, 133 – 138, 144 – 148, 150 and 151 or paid infull, this statement constitutes the basis for issuing an enforceable title, in accordance with the provisions of the Act of 17 June 1966 on the administration's progressandenforcement. For stating untruths or concealing the truth and thus exposing the tax to depletion, there is a risk of liability provided for in the Criminal Tax Code.

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