

# CHECKLIST FOR FREELANCERS



## PREPARING FOR YOUR 2025 TAX RETURN

By April 1, 2025 Paper submission

By May 2, 2025 Electronic submission

By July 1, 2025 If using a tax advisor

### Income Documents

- Issued invoices (including unpaid ones)
- Cash receipts
- Income from rentals or capital assets (dividends, stock sales, cryptocurrencies)

### Expense Documents

- Expenses based on tax records or lump sum (verify limits)
- If keeping tax records, ensure all necessary documents are available

### Tax Deductions & Allowances

- Basic taxpayer allowance
- Spouse allowance (income below CZK 68,000 + new condition: childcare under 3 years old)
- Child tax credit (birth certificates, student confirmation for over 18s)
- Donations (proof of donation receipt)
- Disability/ZTP allowance
- Pension/life insurance (confirmation from pension company or insurer)
- Mortgage interest (confirmation from bank)

### VAT Check

- Have I exceeded a turnover of CZK 2,000,000 in the last 12 months?
- If yes, have I registered by the 15th of the following month?

### Other Responsibilities

- Prepared income and expense reports for social and health insurance
- If I ended my business, I have notified the Trade Office and Tax Authority