CHECKLIST FOR FREELANCERS

SYSTEUM

PREPARING FOR YOUR 2026 TAX RETURN

By April 1, 2026	Paper submission
By May 2, 2026	Electronic submission
By July 1, 2026	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

- ◯ Turnover is now calculated only for the calendar year (January–December).
- ◯ Turnover over CZK 2,000,000 (up to CZK 2,536,500) = VAT payer from January 1 of the following year.
- ◯ Turnover over CZK 2,536,500 = VAT payer immediately from the next day.

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