**Instructions for completing the Information in connection with submission of withholding tax return (REK form) and contributions statement (PNipD form) on the basis of self-assessment or in tax inspection procedure form**

The Information in connection with submission of withholding tax return (REK form) and contributions statement (PNipD form) on the basis of self-assessment or in tax inspection procedure form is completed by a taxpayer who is submitting a REK form or a PNipD form to the tax authority on the basis of self-assessment under Article 55 of the ZDavP-2 or in the tax inspection procedure in accordance with Article 140a of the ZDavP-2 (hereinafter: tax return under Articles 55 or 140a of the ZDavP-2). The form is submitted together with the tax return or the revised tax return, and is an integral part of the tax return being submitted.

**In the introduction the taxpayer must specify the type of tax return** (withholding tax return (REK form) or statement of contributions for employers who are not taxpayers (PNiPD form)) in connection with which they are submitting the tax return under Articles 55 or 140a of the ZDavP-2, as prescribed by the ZDavP-2 or the law governing taxation. A taxpayer who is submitting several types of tax return under Articles 55 or 140a of the ZDavP-2 must submit a separate form (Appendix 4) for each tax return, irrespective of whether they relate to the same period or multiple periods.

**The taxpayer must specify (indicate as appropriate) whether they are submitting information in connection with the submission of a tax return on the basis of self-assessment under Article 55 of the ZDavP-2 or on the basis of Article 140a of the ZDavP-2 in a tax inspection procedure** (they should also cite the case number in this instance). Interest is charged at a rate of 3% p.a. for a tax return on the basis of self-assessment under Article 55 of the ZDavP-2, and at a rate of 5% p.a. for a tax return under Article 140a of the ZDavP-2.

**The taxpayer cites the date on which the liability under the tax return being submitted under Articles 55 or 140a of the ZDavP-2 was paid.** Interest accrues until that date, i.e. the date of submission of the tax return under Articles 55 or 140a of the ZDavP-2. When submitting the return the taxpayer must settle the amount of the liability and the interest at the same time. The effects of self-assessment or the submission of a tax return under Article 140a of the ZDavP-2 arise only in the event of the simultaneous payment of the liability under the tax return and the appendix.

The taxpayer states the type of tax liability (personal income tax prepayment and social security contributions) to which the tax return under Articles 55 or 140a of the ZDavP-2 relates in **column 1 (Type of liability)**. Where several types of liability are being settled in a single tax return, the appropriate number of consecutive lines must be completed.

The taxpayer states the outstanding amount or underpayment of the liability in the tax return submitted under Articles 55 or 140a of the ZDavP-2 in **column 2 (Underpayment)**.

The taxpayer enters the date from which interest accrues at 3% p.a. or 5% p.a. in **column 3 (Date from which interest accrues)**. Interest accrues from the date set as the payment deadline by the ZDavP-2 or the law governing taxation. When the taxpayer is proposing (not revising) a tax payment by submitting a tax return under Articles 55 or 140a of the ZDavP-2, the payment deadline is deemed to be the day of the legal deadline for the payment of liabilities had the tax return been submitted on the final day of the period stipulated by law for submitting a tax return.

The taxpayer states the interest accrued on an underpayment in the amount of 3% p.a. or 5% p.a. in **column 4 (Accrued interest)**. Interest accrues until payment of the liability.

**Column 5 (Total)**: The electronic version of the form automatically calculates the sum of the amounts in columns 2 and 4.