

# CIT-8

## TAXATION OF ACHIEVED INCOME BY THE TAXPAYER OF TAXATION FROM LEGAL PERSONS for a tax year 2016

### A. PLACE AND PURPOSE TESTIMONY

6. The tax office to which the statement is addressed

WARSAW

FIRST TREASURY OFFICE WARSAW-DOWNTOWN

7. Purpose of submitting the form (tick right square):

1.  submission of testimony

2.  correction of testimony <sup>3)</sup>

### B. DATA TAXPAYER

#### B.1. DATA IDENTIFICATION

8. Full name

**DEVELOPEMENT POLICY FOUNDATION**

9. REGON number

**1 4 2 6 0 4 1 1 0**

#### B.2. OFFICE ADDRESS

10. Country

11. Voivodeship

12. County

**POLAND**

**MAZOVIAN**

**CITY OF WARSAW**

13. Community

14. Street

15. Building no.

16. Apartment no.

**CITY OF WARSAW**

**DOBRA**

**4**

**70**

17. City

18. Zip code

19. Post office

**WARSAW**

**00-388**

**WARSAW**

#### B.3. ADDITIONAL DATA

20. The taxpayer contributed to the company a non-cash contribution in the form of commercialized intellectual property, referred to in Art. Article 12 1b point 5 of the Act, in the tax year indicated in item 4 and 5 (tick right square):

1.  Yes

2.  no

21. The taxable person shall include interest in the tax deductible expenses in accordance with art. 15c of the Act, in the fiscal year indicated in item 4 and 5 (tick right square):

1.  Yes

2.  no

22. Amount of interest excluded from tax deductible expenses (only filled in if the square No. 1 in pos. 21):

23. The taxpayer benefits from the exemption or has lost the right to the exemption referred to in Article 25 (11) - 16 of the Act, in the fiscal year shown in item 4 and 5 (tick the appropriate square):

1.  Yes

2.  has lost the right to release in connection with Article 25 ust.14 bill

3.  no

24. The taxpayer was obliged to produce documentation referred to in Article 9a 1 of the Act (tick right square):

1.  Yes

2.  no

## C. INFORMATION ABOUT ANNEXES

Enter the number of attached attachments.

25. CIT-ST      26. SSE-R      27. CIT-8 / O

28. CIT-D      29. Report on the implementation of the recognized pricing method transactional

<b>D. ESTABLISHMENT OF INCOME / LOSS</b>		zl.	gr
<b>D.1. INCOME</b>			
	<b>Revenue from income sources located in the territory of the Republic of Poland</b>	30.	676 031,75
	Without revenue, referred to in art. 2 sec. 1, art. 21 and 22 of the Act, subject to Art. Article 7 3 of the Act.		
	<b>Income from sources of income outside the territory of the Republic of Poland</b>	31.	
	Income equivalent to the category of income mentioned in Article 211 item 1 of the Act and dividend income and other income from shares in profits of legal persons not established in the territory of the Republic of Poland.		
	<b>Revenue from sources of income outside the territory of the Republic of Poland - other than those mentioned in item 31</b>	32.	
	<b>Revenues earned following the contribution to the company of a non-cash contribution in the form of commercialized intellectual property, which, in connection with art. Article 12 1b point 5 of the Act are subject to disclosure in the tax year indicated in item. 4 and 5</b>	33.	
	<b>Total revenue</b>	34.	676 031,75
	Sum of sums from pos. 30, 31, 32 and 33		
<b>D.2. COSTS OF REVENUE</b>			
	<b>Income costs mentioned in item thirty</b>	35.	665
			489,85
	<b>Income costs mentioned in item 31</b>	36.	
	<b>Income costs mentioned in item 32</b>	37.	
	<b>Income costs mentioned in item 33</b>	38.	
	<b>Interest exempted in the previous five tax years from the cost of obtaining income, subject to Art. 15c of the Act on the deduction of tax deductible expenses in the tax year indicated in item. 4 and 5</b>	39.	
	<b>Total cost of revenue</b>	40.	665 489,85
	Sum of sums from pos. 35, 36, 37, 38 and 39		
<b>D.3. INCOME / LOSS</b>			
	<b>Income (Article 7 (2) of the Act)</b>	41.	10 541,90
	From the amount of pos. 34, the amount of pos. 40. If the difference is a negative number, enter 0.		
	<b>Loss (Article 7 (2) of the Act)</b>	42.	
	From the amount of pos. 40, the amount of pos. 34. If the difference is a negative number, enter 0.		
	<b>Loss in connection with the provisions of art. Article 7 3 - 4a of the Act and the loss from sources of income indicated in item. 32, subject to deduction from taxable income abroad</b>	43.	
	<b>Income</b>	44.	10 541,90
	If in pos. 42 entered 0, up to the amount of pos. 41, the amount from item 43. If the amount from item 42 is greater than 0 and the amount of pos. 43 is greater than the amount of pos. 42, from the amount of pos. 43, the amount from item 42. In other cases, enter 0.		
	<b>Loss</b>	45.	0,00
	If the amount of pos. 42 is greater than 0 and greater than the amount of pos. 43, from the amount of pos. 42, the amount from item 43. In other cases, enter 0.		

<b>E. SETTING UP TAXES / LOSS</b>		
<b>E.1. REVENUE (INCOME) FREE</b>		zi, gr
<b>Total income (income) free</b> Enter the amount from item 399 of the CIT-8 / O Annex.	46.	10 541,90
<b>Total deductions from income</b> Enter the amount from item. 68 of CIT-8 / O Annex. The deducted amount can not exceed the amount of income from the item. 44 less the amount of pos. 46.	47.	0,00
<b>Deductions from investment expenditures</b> Enter the amount from item. 71 Annex CIT-8 / O. The deducted amount can not exceed the amount of income from the item. 44 less the sums of items 46 and 47.	48.	0,00
<b>Total income (income) free and deductible</b> Sum of sums from pos. 46, 47 and 48.	49.	10 541,90
<b>E.2. TAX BASE / LOSS</b>		zi, gr
<b>The tax base</b> If the amount of pos. 44 is greater than 0, enter the amount from item. 44 less the amount of pos. 49. In other cases and if the result is a negative number, enter 0.	50.	0,00
<b>Loss</b> From the sums of items 45 and 49, the amount of item 44 shall be deducted. If the difference is a negative number, enter 0.	51.	
<b>E.3. CALCULATIONS FROM THE TAX BASE</b>		
The amount of deduction can not exceed the amount of the item. 50.		
<b>Deductible deductions for expenses related to the acquisition of new technology</b> Enter the amount from item. 72 of the CIT-8 / O	52.	
<b>E.4. AMOUNTS INCREASE THE BASIS OF TAXATION / REDEMPTION OF LOSS</b>		zi, gr
<b>Amount of capital expenditure deducted in previous years - due to the loss of the right to deduct</b>	53.	
<b>Amount of tax exempt income earned from business activities conducted in the special economic zone - due to the loss of the right to release</b>	54.	
<b>Amount of deducted expenses for acquiring new technologies - due to loss of the right to deduct</b>	55.	
<b>Total amount to increase the tax base / reduce the loss</b> Sum of sums from pos. 53, 54 and 55	56.	0
<b>E.5. BASIS OF TAXATION / LOSS AFTER PARTICULAR AMOUNT OF PART E.3. E.4.</b>		
<b>The tax base</b> (administered rounded to the nearest thousand) If the amount of pos. 50 is greater than 0, enter the amount from item. 50 less the amount of pos. 52 and enlarged by the amount of pos. 56. If the amount from item 50 equals 0, and the amount of pos. 51 is less than the amount of pos. 56, from the amount of pos. 56. 51. In other cases and if the result is a negative number, enter 0.	57.	0
<b>Loss</b> From the sum of the sums of pos. Articles 51 and 52 should be subtracted from the sum. 50 and 56. If the difference is a negative number, enter 0.	58.	
<b>F. CALCULATION OF THE DUE TAX</b>		
If in pos. 23 marked square 1, part F is not filled in. 63 and 64. Pos. 62 and 64 are completed after rounding to full gold.		
<b>Tax rate - Article 19 of the Act</b>	59.	19%
<b>The tax due at the rate from item 59, calculated from the amount of pos. 57</b>	60.	0

<b>Deductions from tax</b>		61.	0
Enter the amount from item. 83 of CIT-8 / O Annex. The deductible amount can not exceed the tax on items. 60.			
<b>Tax due after deductions for the tax year shown in items 4 and 5</b>		62.	0
From the amount of pos. 60, the amount from item 61.			
<b>20% of the applicable tax shown in your tax return exemption referred to in art. Article 25 11 - 16 of the Act</b>	63. Year 4)	64.	zł

### AMOUNTS OF MONTHLY DEPOSITS (ARTICLES 25 (1), 1 (A) AND 6) OR QUALIFICATIONS (ARTICLE 25 (1b AND 1c OF THE ACT)

If square number 1 is marked in item 23, part G is not filled.

Months / Quarters <sup>5)</sup>	1	2	3/1 Quarter	4	5	6/2 Quarter
Advance payment required	65. zł	66. zł	67. zł	68. zł	69. zł	70. zł
Months / Quarters <sup>5)</sup>	7	8	9/3 Quarter	10	11	12/4 Quarter
Advance payment required	71. zł	72. zł	73. zł	74. zł	75. zł	76. zł
Months / Quarters <sup>5)</sup>	13	14	15/5 Quarter	16	17	18/6 Quarter
Advance payment required	77. zł	78. zł	79. zł	80. zł	81. zł	82. zł
Months / Quarters <sup>5)</sup>	19	20	21/7 Quarter	22	23	Together
Advance payment required	83. zł	84. zł	85. zł	86. zł	87. zł	88. zł

### H. DIFFERENCES BETWEEN DUE AND DUE ACCOUNT

If in pos. 23 marked square 1, part H is not filled.

<b>The difference between the tax due and the sum of the due advances for the tax year</b>	89.	0
From the sum of the sums of pos. Articles 62 and 64 should be deducted from item 88. If the difference is a negative number, enter 0.		
<b>The difference between the sum of the due advances for the tax year and the tax due</b>	90.	zł
From the amount of pos. 88, the sum of the amounts from item 62 and 64. If the difference is a negative number, enter 0.		

### I. AMOUNT FOR PAYMENT / PAYMENT

If in pos. 23 marked square 1, part I does not fill himself . zł

<b>The sum of the advances paid by the taxpayer 6)</b>	91.	
<b>Amount to pay</b>	92.	0
From the sum of the sums of pos. Articles 62 and 64 deduct the 91. If the difference is a negative number, enter 0.		
<b>Excess payment</b>	93.	
From the amount of pos. 91 subtract the sum of the amounts from item. 62 and 64. If the difference is a negative number, enter 0.		

### J. dissenting OBLIGATION TAX - income spent by the taxpayers referred to in Article. Article 17 1 of the Act, for purposes other than those specified in these regulations, or for the purposes specified in these provisions, but after the dates resulting therefrom - Art. Article 25 4 of the Act

Months	1	2	3	4	5	6
Expenditure on income	94. zł	95. zł	96. zł	97. zł	98. zł	99. zł
Tax payable 7)	100. zł	101. zł	102. zł	103. zł	104. zł	105. zł
Months	7	8	9	10	11	12
Expenditure on income	106. zł	107. zł	108. zł	109. zł	110. zł	111. zł
Tax payable 7)	112. zł	113. zł	114. zł	115. zł	116. zł	117. zł
Months	13	14	15	16	17	18

<b>Expenditure on income</b>	118. zł	119. zł	120. zł	121. zł	122. zł	123. zł
<b>Tax payable <sup>7)</sup></b>	124. zł	125. zł	126. zł	127. zł	128. zł	129. zł
<b>Months</b>	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	
<b>Expenditure on income</b>	130. zł	131. zł	132. zł	133. zł	134. zł	
<b>Tax payable <sup>7)</sup></b>	135. zł	136. zł	137. zł	138. zł	139. zł	
<b>OTHER TAX OBLIGATIONS</b>						
Income obtained and not experienced until the end of 1994 (Article 6 (2) of the Act of 2 December 1994 on Amendments to Certain Laws Governing Taxation and Certain Other Acts (Journal of Laws, 1995, No. 5, item 25 )					140.	
The tax due at the rate from item 59, calculated from the amount of pos. 140					141.	
Amount of tax charged in accordance with Art. Article 39 4 of the Act Enter the amount of tax to be paid for the last month of the tax year.					142.	
The amount of interest accrued from the date of accrual to the cost of acquiring revenue for the acquisition self-production of assets until the date of their use exceeds one year or until they are recognized as fixed assets or intangible assets - art. 16e. 1 pt. 4 and par. 2 of the Act					143.	
<b>L. PERSONS REPRESENTING THE TAXPAYER</b>						
144. The name of the person responsible for calculating the tax <b>MARIA KOBUS</b>						
145. Signature and stamp of the person (s) authorized or authorized to represent the taxpayer						
146. Date of filing testimony (day - month - year) <b>15 - 03 - 2017</b>			147. Signature, stamp and telephone of the person mentioned in item 145			
<b>M. NOTICE OF THE TREASURY OFFICE</b>						
148. Remarks of the tax office						
149. Form identifier of the form			150. Signature of the form receiver			

### Explanations

- 1) The tax year is a calendar year or, in the case referred to in art. Article 8 (1) of the Act, a period of consecutive twelve months, taking into account Art. 8 sec. 2, 2a, 3 and 6 Act.
- 2) Whenever a statement is made about a tax office, including the tax office to which the testimony is addressed - that is, the tax office with which the tax office's head performs its tax office. works.
- 3) According to Art. 81 of the Act of August 29, 1997. - The Tax Code (Dz. U. of 2015. Pos. 613, as amended. d.).
- 4) Indicate the calendar year in which the taxpayer started the tax year covered by the exemption referred to in art. Article 25 11 - 16 Act.
- 5) In the "Months / Quarters", the numbers 1 through 23 denote the consecutive months of the tax year with monthly advances, and the numbers 3, 6, 9, 12, 15, 18 and 21 respectively quarterly quarterly tax year, including taxpayer, whose tax year is different from one year calendar.  
Monthly payroll taxpayers fill in the respective months (1 to 23), while quarterly advance taxpayers pay quarterly advances (3, 6, 9, 12, 15, 18 and 21).
- 6) If the taxpayer submits testimony:
  - a) by the 20th day of the first month of the following tax year - 91 should only take into account advances paid up to the end of the tax year for which it is deposited testimony,
  - b) by the end of the third month of the following year - in item 91 should include advances paid up to the end of the tax year and the last month (quarterly) advance paid up to the 20th of the first month of the year next.
- 7) Tax at the rate of pos. 59, calculated from the month of expenditure - is paid up to the 20th day of the month following the month in which the expenditure was made or the expiry date income.

This statement provides the basis for the issue of an enforceable title in accordance with the provisions of the Act of 17 June 1966 on Enforcement Proceedings in the administration (Journal of Laws of 2014, item 1619, as amended), for interest on items shown and not paid in due time or paid in full amounts from item 65 - 87.  
In the case of non-payment of the amounts in item 92, 100 - 105, 112 - 117, 124 - 129, 135 - 139, 141 and 142 or to pay them in full amount. This statement provides the basis for issuing an enforceable title in accordance with the provisions of the Act of 17 June 1966 on Enforcement Proceedings in the administration (Journal of Laws of 2014, item 1619, as amended).  
Failure to disclose untruths or concealment of the truth and thus exposure to tax deprivation threatens the liability provided for in the Penal Code.