Contractor data:
First name and surname……
PESEL [national identification no.] / NIP [taxpayer identification no.] ……

The place of residence:
Postcode..…….
Street …….
Town..……...

APPLICATION
for not charging advance income tax payments for persons earning revenue from contractual employment (article 13 subparagraphs 2 and 4-9 as well as article 18)
(legal foundation: article 41 paragraph 1c of the Act of 26 July 1991 on the Personal Income Tax – Journal of Laws of 2021, item 1128, as amended)

I apply in the year 20…… for not charging advance tax payments because:

- my annual income will not exceed the quotient of the tax-reducing amount and the lowest tax rate (that is PLN 30,000.00)

and

- I neither gain other income besides the income earned from this payer, from which advance tax payments are calculated taking into account the applied for reduction, nor I gain income from which I am obliged to pay income tax on my own under article 44 paragraph 3 of the above-mentioned Act.

Date: ……..…..

The signature of the **contractor**: ……..

Date of receipt by the **principal**: ……

……..
(the signature of the **principal**
or a person authorised by him)

Explanatory notes
1) The application is submitted separately for each tax year.
Information
1) The person for whom the payer is obliged to charge flat-rate income tax from payments (benefit payments) made or money placed at the taxpayer's disposal or monetary values from the titles specified in article 13 cannot submit this application. Payers referred to in paragraph 1 are obliged to charge flat-rate income tax from payments (benefit payments) made or money placed at the taxpayer's disposal or monetary values from the titles specified in article 13.
2) The payer does not charge tax advance payments at the latest from the month following the month he received the application.
3) The application concerns only persons who are subject to unlimited tax liability in Poland under article 3 paragraph 1 of the Act of 26 July 1991 on Personal Income Tax – Journal of Laws of 2021, item 1128, as amended.
4) The application concerns, among others, revenues from contracts of mandate, contracts for a specific task, or copyright transfer contracts (contracts for a specific task).
5) The application is filed by the contractor, and thanks to submitting the application, he receives a higher amount of remit, not waiting for the annual tax return.