

FINNISH TAX ADMINISTRATION
CODE 5019832
00003 VASTAUSLÄHETYS

**BUSINESS TAX RETURN FOR
BUSINESS PARTNERSHIP**

Due date

Name and address of taxpayer

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Domicile of partnership at end of previous tax year

Business ID

Accounting period (ddmmyyyy - ddmmyyyy)

903 Has changed shareholders or shares
(specify the changes on form 35)

908 Has changed address

907 Is a partner in a foreign consortium **904** Request credit for foreign tax (fill out form 70A)

This form is used for general partnerships, limited partnerships, shipping companies under joint ownership and other consortia engaged in business.

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2016

Line of business

Additional information given by (name and telephone)

I Calculation of taxable income

1 Business income

	Accounting		Tax assessment	
	euro	cents	euro	cents
Net sales			300	
Other additions			301	
Financial income			302	
Receipts of dividends and coop profit surplus (fill out form 73B)			303	
Receipts of interest			303	
Shares of consortium profits	304			
Taxable portion of income (§ 16, § 16a, Income Tax Act)			305	
Other			306	
Cancelled revaluations	307			
Taxable portion (§ 5a, Business Tax Act)			308	
Extraordinary income	309			
Taxable portion			310	
Relieved write-offs and reserves	311			
Taxable portion (§ 43, 47 §, Business Tax Act)			312	
Use of business assets for private purposes, if included in business accounting			313	
Automobiles (Item II A on page 3)			314	
Goods or merchandise			315	
Other private use			315	
TOTAL TAXABLE BUSINESS INCOME			316	
2 Tax-exempt income included in P/L	317			

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3 Profit on personal source of income	Accounting		Tax assessment	
	euro	cents	euro	cents
Profit on personal source of income, taxable capital gains (fill out form 7B)			330	
Receipts of dividends and coop profit surplus, relating to personal income (fill out form 73B)	331			

4 Total profit on farm source of income (fill out form 7C)			332	
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5 Business costs

Costs for materials and services			333		
Purchases, changes in inventory					
External services			334		
Payroll costs			335		
Wages, salaries, fees					
Pension and other contributions			336		
Depreciation and revaluations	337				
Depreciation (as itemized on form 62)					
Deductible portion (§§ 24, 30-34, 36-41, Business Tax Act)			338		
Revaluations of fixed assets	339				
Deductible portion (§ 42, Business Tax Act)			340		
Other business costs	341				
Entertainment expenses					
Deductible portion 50 % (§ 8.8, Business Tax Act)			342		
Rental costs			343		
Other deductible business costs			344		
Nondeductible costs	365				
Direct taxes					
Fines and other penalties	366				
Other nondeductible costs	367				
Financial expenses	346				
Interest paid					
Deductible portion ¹⁾			347		
Other financial expenses	348				
Deductible portion			349		
Extraordinary expenses	350				
Deductible portion			351		
Increases of write-offs and reserves	352				
Deductible portion (§§ 43, 46a, 47, Business Tax Act)			353		
Deductible costs not entered in accounting (e.g. training expenses fill out form 79)			354		
TOTAL DEDUCTIBLE BUSINESS COSTS			355		

6 Total costs attributable to the personal source of income (fill out form 7B)			356		
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7 Total costs attributable to the farm source of income (fill out form 7C)			357		
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PROFIT		euro	cents	LOSS		euro	cents
Business	358			Business	359		
Personal	360			Personal	361		
Farm	362			Farm	363		

1) May not include non-deductible items defined in the Business Income Tax Act, § 18.2 (interest calculated in section V) or § 18a (specified on form 81).

Business ID	
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II Itemization of automobile costs included in fixed assets, of leased vehicles, and other, partly privately used vehicles
(Do not include any costs and kilometres for company cars given to employees as fringe benefits.)

379 Fixed assets include		<input type="checkbox"/> 1 Passenger car(s)		<input type="checkbox"/> 2 Van(s) or pickup(s)		<input type="checkbox"/> 3 Passenger car(s) and van(s) or pickup(s)		<input type="checkbox"/> 4 Other automobiles	
Business	kms	Total expenses (actual expenses + depreciation or leasing fee)	381	euro	cents	380 Data based on			
Private	kms	Expenses on average / km (total expenses divided by total kilometres)				<input type="checkbox"/> 1 Driver's log			
Total kilometres	kms	Portion of private kms (private kms x expenses on average / km)	382			<input type="checkbox"/> 2 Other clarification			
						396			
						<input type="checkbox"/> 1 Private kms were included in business costs (and recouped on page 1)			
						<input type="checkbox"/> 2 Private kms were not included in business costs			

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III Itemization of rent, interest, purchase prices and other payments to partners and their relatives during 2016 calendar year

1)

a) Name		Payment			Payment		
b) Personal ID or Business ID		euro		cents	euro		cents
a)		Rent paid			Purchase prices		
b)		Interest paid			Other		
a)		Rent paid			Purchase prices		
b)		Interest paid			Other		
a)		Rent paid			Purchase prices		
b)		Interest paid			Other		
a)		Rent paid			Purchase prices		
b)		Interest paid			Other		

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IV Itemization of apartments, real property and buildings included in business assets, used by partners as their own or as their family home

Personal ID of partner	Name of real property, building or housing company	Period of use as home (specify start and end dates)	Value according to the Calculation of net worth	
			euro	cents

V Calculation of non-deductible interest expenses (relating to the business source of income), when equity is negative due to cash withdrawals (§ 18.2, Business Tax Act)

	euro	cents
Negative equity as shown in the balance sheet (Do not use minus sign)		
Add		
Capital contributed by silent partners		
Revaluations included in equity		
Deduct		
Loss for financial year		
Losses from previous financial year not offset by accumulated earnings		
Adjusted negative equity ²⁾		
Non-deductible interest on business income	383	
Adjusted negative equity X Basic interest rate + 1 % =		

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1) This itemization should include no wages, fringe benefits, shares in profits or bank withdrawals or paid interest (if the interest is being reported in an annual information return). Use annual Employer Payroll Report form to report wages and fringe benefits. Use form 35 to report private withdrawals from the bank account.
2) Transfer to line 747 on page 4. However, the amount cannot be higher than line 725, Liabilities total. Any exceeding portion goes to line 730.

VI Calculation of net worth

1 Business assets

		euro	cents
Fixed assets	701		
Intangible			
Long-term investments	702		
Real property, buildings (fill out form 18B)	703		
Machinery and equipment	704		
Securities (fill out form 8B)	705		
Other fixed assets	706		
Fixed assets, total	707		
Current assets	708		
Goods, Inventory			
Other current assets	709		
Current assets, total	710		
Financial assets	711		
Accounts receivable			
Loans receivable	712		
Prepayments & Accrued income	713		
Cash in hand	714		
Cash in banks	715		
Securities (fill out form 8B)	745		
Other financial assets	716		
Financial assets, total	717		
ASSETS TOTAL	718		

2 Business liabilities

Long-term loans from financial institutions	719		
Short-term loans from financial institutions	746		
Accounts payable	720		
Amounts owed to other partners	721		
Accruals & Deferred income	722		
Other non-current liabilities	723		
Other current liabilities	724		
Deduct			
Adjusted negative equity	747		
LIABILITIES TOTAL	725		

3 Net worth of the business source of income

Positive business net worth	733		
Negative business net worth	734		

4 Personal source of income

		euro	cents
Assets	726		
Receivables from other partners			
Other receivables	727		
Other assets	728		
Assets, total	729		
Liabilities, total	730		

5 Farm source of income

Assets, total (fill out form 7C)	731		
Liabilities, total	732		
Positive agricultural net worth	735		
Negative agricultural net worth	736		

VII Development of equity

If negative, use minus sign (-).

Silent partners' investments; Beginning balance	737		
Silent partners' investments; Change	738		
Other equity; Beginning balance	739		
Distribution to silent partners	740		
General partners' private cash withdrawals / investments	741		
Profit / loss for the year (as shown by bookkeeping)	742		
Total equity; Ending balance	743		

VIII Capital gains from the sale of securities (fixed assets) and real property

Total capital gains ¹⁾	393		
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IX Salaries paid

Amount of 12-month wages paid out ²⁾	394		
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X Auditor's report

911 The auditors have given their report

1 Yes 2 No, will give later 3 No because no auditor has been appointed under § 4, Act on Auditing

912 Are there any disapproving statements or remarks (§ 15, Act on Statutory Audits) in the auditor's report?

1 No 2 Yes

XI Deduction of loss Requires completion of this item.

Have more than half of the shares in the partnership changed owners during a year in which a loss was incurred, or thereafter, by means other than inheritance or a will?

913 2 No 1 Yes Tax year when transfer took place **914**

915

 Non-standard distribution of income

Date _____ Signature and printed name _____

1) Fill in any capital gains for selling securities or real property relating to fixed business assets (i.e. relating to lines 703 and 705). However, do not fill in capital gains if they have been converted into investment reserves in balance sheet.

2) Fill in the wage amount, subject to withholding tax, covering the 12-month period backwards from end date of 2016 taxable year.