

FINNISH TAX ADMINISTRATION
CODE 5019832
00003 VASTAUSLÄHETYS

BUSINESS TAX RETURN FOR
BUSINESS PARTNERSHIP

Due date

Name and address of taxpayer

Domicile of partnership at end of previous tax year

Business ID

Accounting period (ddmmyyyy - ddmmyyyy)		—	
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903	<input type="checkbox"/> Has changed shares (specify the changes on form 35)
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908	<input type="checkbox"/> Has changed address
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907	<input type="checkbox"/> Is a partner in a foreign consortium	904	<input type="checkbox"/> Request credit for foreign tax (fill out form 70A)
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This form is used for general partnerships, limited partnerships, shipping companies under joint ownership and other consortia engaged in business.

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2017

Line of business	
Additional information given by (name and telephone)	

I Calculation of taxable income
1 Business income

	Accounting		Tax assessment	
	€	c	€	c
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 and 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 and 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			314	
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	
	€	c	€	c
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					
Depreciation (as itemized on form 62)	337				
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					
Entertainment expenses	341				
Deductible portion 50 % (§ 8.8, Business Tax Act)			342		
Rental costs			343		
Other deductible business costs			344		
Nondeductible costs					
Direct taxes	365				
Fines and other penalties	366				
Other nondeductible costs	367				
Financial expenses					
Interest paid	346				
Deductible portion ¹⁾			347		
Other financial expenses	348				
Deductible portion			349		
Extraordinary expenses					
Deductible portion	350				
Deductible portion			351		
Increases of write-offs and reserves					
Deductible portion (§ 43, 46a, 47, Business Tax Act)	352				
Deductible portion			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		€	c	LOSS		€	c
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).

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	€	c	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			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 2017 calendar year

1)

a) Name		Payment			Payment		
b) Personal ID or Business ID		€		c	€		c
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	
			€	c

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)

	€	c
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.

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VI Calculation of net worth

1 Business assets	€	c
Fixed assets		
Intangible	701	
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		
Goods, Inventory	708	
Other current assets	709	
Current assets, total	710	
Financial assets		
Accounts receivable	711	
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	€	c
Assets		
Receivables from other partners	726	
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 <input type="checkbox"/> 1 Yes <input type="checkbox"/> 2 No, will give later <input type="checkbox"/> 3 No because no auditor has been appointed under Chpt. 2, § 2, Auditing Act
912 Are there any disapproving statements or remarks (Chpt. 3, § 5, Auditing Act) in the auditor's report? <input type="checkbox"/> 1 No <input type="checkbox"/> 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 <input type="checkbox"/> 2 No <input type="checkbox"/> 1 Yes	914 Tax year when transfer took place
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 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 2017 taxable year.