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6A BUSINESS TAX RETURN PARTNERSHIP/CONSORTIUM

Tax Administration
P.O. Box 700
00052 VERO

This form is for general partnerships, limited partnerships and shipping companies under joint ownership, as well as other consortia carrying out business operations.

Deadline for submitting the form

1 Partnership details and tax year

Name	Business ID	Tax year
Accounting period (ddmmyyyy–ddmmyyyy)	Line of business (Corrections to financial year or sector details are not conveyed to the receiver. Report any changes via ytfj.fi.)	
Additional information provided by (name)	Telephone number	
<input type="checkbox"/> Shareholder in a foreign partnership.	<input type="checkbox"/> Partnership claims refund of foreign taxes paid (fill in form 70)	

2 Calculation of taxable income

2.1 Business income

	Accounting		Tax accounting	
	€	c	€	c
Net sales				
Grants and subsidies received¹⁾				
Other business income				
Financial income				
Dividends and co-operative surplus (fill in form 73B)				
Interest income				
Profit sharing among partnerships/consortia				
Taxable portion of income (§ 16 and 16a, act on business tax (360/1968)				
Other financial income				
Revaluation gains				
Taxable portion (§ 5a, act on business tax (360/1968)				
Decreases of reserves				
Taxable portion (§ 43 and 47, act on business tax (360/1968)				
Income-entry for private use, if expenses for private use have been deducted in the accounts				
Private use of car				
Private use of goods				
Other private use				
TOTAL TAXABLE BUSINESS INCOME				

¹⁾ Enter only grants and subsidies accounted for in the income statement.

2.2 Tax-exempt income in the profit and loss account			
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Business ID	Tax year

2.3 Profit from personal source of income	Accounting		Tax accounting	
	€	c	€	c
Profit on personal source of income and taxable capital gains (fill in form 7B)				
Dividends and co-operative surplus relating to personal income source (fill in form 73B)				

2.4 Total profit from agricultural source of income (fill in form 7C)		
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2.5 Business expenses

Materials and services				
Purchases and changes in inventory				
External services				
Staff expenses				
Wages, salaries and fringe benefits				
Pension and other contributions				
Depreciation and reduction in value of fixed assets				
Depreciation (fill in form 62)				
Deductible portion (§ 24, 30-34, 36-41, act on business tax (360/1968)				
Reduction in value of fixed assets				
Deductible portion (§ 42, act on business tax (360/1968)				
Other business expenses				
Entertainment expenses				
Deductible portion 50% (§ 8(8), act on business tax (360/1968)				
Rents				
Other deductible business expenses				
Non-deductible expenses				
Direct taxes				
Fines and other penalty fees				
Other non-deductible expenses				
Financial expenses				
Interest				
Deductible portion ¹⁾				
Other financial				
Deductible portion				
Increases in reserves				
Deductible portion (§ 43, 46a and 47, act on business tax (360/1968)				
Deductible expenses not recorded in the accounts (e.g. training deduction, fill in form 79)				
TOTAL DEDUCTIBLE BUSINESS EXPENSES				

2.6 Total expenses attributable to personal source of income (fill in form 7B)		
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2.7 Total expenses attributable to agricultural source of income (fill in form 7C)		
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PROFIT	€	c	LOSS	€	c
Business source			Business source		
Personal source			Personal source		
Agricultural source			Agricultural source		

¹⁾ The sum cannot include non-deductible items defined in §18.2 of the act on business tax (= interest calculated in part 5) or § 18a. (fill in form 81, if necessary).



Business ID	Tax year

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3 Information on partners and itemisation of rents, interests, selling prices and other payments to partners and their relatives
Report the end-of-year cumulative balance of partner's private bank account, excluding the partner's portion of the profit or loss for the year (see instructions on filling in the form). This field is not intended for the reporting of information to be given in an annual information return by the payer (e.g. wages, fringe benefits or interest). Shares of profits or cash withdrawals for personal use are also not reported on this form. If there are more than 4 partners, fill in form 72A.

Name				Personal identity code or business ID			
<input type="checkbox"/>	General partner	End-of-year balance of general partner's private account	€	c	Partner's share of income	%	
<input type="checkbox"/>	Limited partner						
<input type="checkbox"/>	Shareholder has worked for the company during the accounting period.	Paid in the calendar year		€	c	Paid in the calendar year	
		Rents				Selling prices	
		Interest rates				Other	

Name				Personal identity code or business ID			
<input type="checkbox"/>	General partner	End-of-year balance of general partner's private account	€	c	Partner's share of income	%	
<input type="checkbox"/>	Limited partner						
<input type="checkbox"/>	Shareholder has worked for the company during the accounting period.	Paid in the calendar year		€	c	Paid in the calendar year	
		Rents				Selling prices	
		Interest rates				Other	

Name				Personal identity code or business ID			
<input type="checkbox"/>	General partner	End-of-year balance of general partner's private account	€	c	Partner's share of income	%	
<input type="checkbox"/>	Limited partner						
<input type="checkbox"/>	Shareholder has worked for the company during the accounting period.	Paid in the calendar year		€	c	Paid in the calendar year	
		Rents				Selling prices	
		Interest rates				Other	

Name				Personal identity code or business ID			
<input type="checkbox"/>	General partner	End-of-year balance of general partner's private account	€	c	Partner's share of income	%	
<input type="checkbox"/>	Limited partner						
<input type="checkbox"/>	Shareholder has worked for the company during the accounting period.	Paid in the calendar year		€	c	Paid in the calendar year	
		Rents				Selling prices	
		Interest rates				Other	

4 Itemisation of apartments and real estate included in business assets and in residential use by a partner or their family

Shareholder's personal identity code	Name of real estate unit, real estate holding company or housing company	Period of residential use		Value based on calculation of net worth	
		ddmmyyyy	– ddmmyyyy	€	c

5 Calculation of non-deductible interest expenses (Interest expenses relating to business income source are not deductible if equity is negative due to cash withdrawals for private use (§ 18.2, act on business tax)
Transfer adjusted negative equity to page 4, item 6: Calculation of net worth, 6.2 Business liabilities.
Note that the amount cannot be higher than the total amount of business liabilities. Transfer any exceeding portion to page 4, item 6.4: Personal source of income, total liabilities.

Non-deductible interest on income from business source				€	c
Adjusted negative equity		Basic interest rate + 1%		=	
€	c	X			



Business ID	Tax year

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6 Calculation of net worth

6.1 Business assets	€	c
Fixed assets		
Intangible assets		
Long-term assets		
Real estate (fill in form 18B)		
Machinery and equipment		
Fixed asset securities (fill in form 8B)		
Other fixed assets		
Total fixed assets		
Current assets		
Goods		
Other current assets		
Total current assets		
Financial assets		
Accounts receivable		
Loans receivable		
Prepayments and accrued income		
Cash		
Cash equivalents		
Financial asset securities (fill in form 8B)		
Other financial assets		
Total financial assets		
Total business assets		

6.2 Business liabilities	€	c
Long-term loans from financial institutions		
Short-term loans from financial institutions		
Accounts payable		
Amounts owed to shareholders		
Prepayments and accrued income		
Other long-term liabilities		
Other short-term liabilities		
Subtract		
Adjusted negative equity		
Total business liabilities		

6.3 Net worth of business	€	c
Positive net worth		
Negative net worth		

6.4 Personal source of income	€	c
Assets		
Receivables from shareholders		
Other receivables		
Other assets		
Total assets		
Total liabilities		

6.5 Agricultural source of income	€	c
Total assets (fill in form 7C)		
Total liabilities		
Positive net worth		
Negative net worth		

7 Development of partnership equity	€	c
If negative, enter a minus sign (-).		
Investments by limited partners, starting balance		
Change in investments by limited partners		
Other equity, starting balance		
Distribution of profits to limited partners		
General partner's cash investments/withdrawals for private use		
Profit/loss for the accounting period (as shown by accounting)		
Total equity		

8 Audit
Audit complete
<input type="checkbox"/> Yes <input type="checkbox"/> No, to be carried out later
<input type="checkbox"/> No; under chapter 2, section 2 of the Auditing Act, no auditor has been appointed.
The auditor's report includes disapproving statements, remarks or additional details as defined in chapter 3, § 5, act on auditing (1141/2015).
<input type="checkbox"/> Yes

9 Capital gains derived from fixed-asset securities and real estate	€	c
Capital gains Report capital gains from fixed-asset securities and fixed-asset real estate, insofar as they have not been used for replacement reserve.		

10 Wages paid	€	c
Amount of wages to be taken into account when calculating the share of capital income. Report the wages relating to business operations subject to withholding tax that were paid during the 12 months preceding the end of the tax year.		

Date	Signature	Telephone number

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