



Tax Administration  
P.O. Box 700  
00052 VERO

## 6A BUSINESS TAX RETURN PARTNERSHIP/CONSORTIUM

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

### 1 Partnership details and tax year

Name	Business ID	Tax year

Accounting period (ddmmyyyy–ddmmyyyy)		Shareholder in a foreign partnership.	Partnership claims refund of foreign taxes paid (fill in form 70)
Additional information provided by (name)			Telephone number

### 2 Calculation of taxable income

#### 2.1 Business income

	Accounting		Tax accounting	
	€	c	€	c
<b>Net sales</b>				
<b>Grants and subsidies received<sup>1)</sup></b>				
<b>Other business income</b>				
<b>Financial income</b>				
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)) .....				
Income from capital redemption policies, etc. ....				
Taxable portion .....				
Other financial income				
<b>Revaluation gains</b> .....				
Taxable portion (§ 5a, act on business tax (360/1968))				
<b>Decreases of reserves</b> .....				
Taxable portion (§ 43 and 47, act on business tax (360/1968))				
<b>Income-entry for private use, if expenses for private use have been deducted in the accounts</b>				
Private use of car .....				
Private use of goods .....				
Other private use				
<b>TOTAL TAXABLE BUSINESS INCOME</b>				

<sup>1)</sup> Enter only grants and subsidies accounted for in the income statement.

<b>2.2 Tax-exempt income in the profit and loss account</b>		
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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)				

<b>2.4 Total profit from agricultural source of income</b> (fill in form 7C)		
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**2.5 Business expenses**

<b>Materials and services</b>				
Purchases and changes in inventory .....				
External services				
<b>Staff expenses</b>				
Wages, salaries and fringe benefits .....				
Pension and other contributions				
<b>Depreciation and reduction in value of fixed assets</b>				
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)				
<b>Other business expenses</b>				
Entertainment expenses .....				
Deductible portion 50% (§ 8(8), act on business tax (360/1968) .....				
Rents .....				
Other deductible business expenses				
<b>Non-deductible expenses</b>				
Direct taxes .....				
Fines and other penalty fees .....				
Other non-deductible expenses				
<b>Financial expenses</b>				
Interest .....				
Interest expenses with restricted deductibility (§ 18a, act on business tax (360/1968) .....				
Deductible portion <sup>1)</sup> .....				
Other financial .....				
Deductible portion				
<b>Increases in reserves</b> .....				
Deductible portion (§ 43, 46a and 47, act on business tax (360/1968)				
<b>Deductible expenses not recorded in the accounts</b>				
<b>TOTAL DEDUCTIBLE BUSINESS EXPENSES</b>				

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

<sup>1)</sup> 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).


**6A BUSINESS TAX RETURN  
PARTNERSHIP/CONSORTIUM**

Business ID	Tax year

**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.

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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		€	c
	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		€	c
	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		€	c
	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		€	c
	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. Add the amount of the adjusted negative equity also to section 6.4 (Personal source of income) line 'Total liabilities'.

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


**6A BUSINESS TAX RETURN**  
**PARTNERSHIP/CONSORTIUM**

Business ID	Tax year

**6 Calculation of net worth**
**6.1 Business assets**

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

**6.2 Business liabilities**

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 .....		
<b>Subtract</b>		
Adjusted negative equity .....		
<b>Total business liabilities</b>		

**6.3 Net worth of business**

	€	c
Positive net worth		
Negative net worth		

**6.4 Personal source of income**
**Assets**

Receivables from shareholders .....		
Other receivables .....		
Other assets .....		
<b>Total assets</b>		
<b>Total liabilities</b>		

**6.5 Agricultural source of income**

Total assets (fill in form 7C)		
Total liabilities		
Positive net worth		
Negative net worth		

**7 Development of partnership equity**

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)		
<b>Total equity</b>		

**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**

Capital gains Report capital gains from fixed-asset securities and fixed-asset real estate, insofar as they have not been used for replacement reserve.		
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**10 Wages paid**

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.		
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Date	Signature	Telephone number

The information entered on this form will be read by computer, by optical character recognition. The computer system does not process anything you may have written outside the spaces. Only fill in forms printed out from tax.fi, do not use photocopies. Photocopies may have inferior quality, making optical character recognition difficult.