



Complete this form and use it as a cover for transmitting your application to the Tax Administration. Processing of the applications is subject to a charge. For more information, visit [tax.fi](http://tax.fi).

**Applicant**

Name	Business ID
Party providing further information	Telephone

**This application for special permit is in**

<input type="checkbox"/> Finnish	<input type="checkbox"/> Swedish
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**Contact information for the Tax Administration's decision, invoice and requests for additional information**

<input type="checkbox"/> The applicant's contact information						<input type="checkbox"/> Separate contact information of an agent or representative			
Name									
Mailing address (street or road)						House no	Entrance no	Apartment no	PO Box
Postal code		Post office name							
<input type="checkbox"/> Separate invoicing address of an agent or representative									
Name									
Mailing address (street or road)						House no	Entrance no	Apartment no	PO Box
Postal code		Post office name							

**Special permit regarding income taxes**

This application is for	
<input type="checkbox"/> Special permit for deducting losses when ownership has changed	
<input type="checkbox"/> Special permit for deducting losses against a group subsidy that the company has received	
List of tax years relevant to the requested special permit (yyyy, yyyy)	
Has the ownership of more than half of shares changed, or is about to change; either in the company itself or in a shareholder company that has at least a 20% holding?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No



Business ID

Type of change in ownership	
<input type="checkbox"/> Direct	<input type="checkbox"/> Indirect
Time frame for the change in ownership	
<input type="checkbox"/> Happened in one day, date (ddmmyyyy)	
<input type="checkbox"/> Happened in stages, dates (ddmmyyyy)	
<input type="checkbox"/> Will happen in the future, tax year (yyyy)	
Reason for the change in ownership	
<input type="checkbox"/> Sale	<input type="checkbox"/> Gift
<input type="checkbox"/> Business restructuring	<input type="checkbox"/> Other reason
Reference to a special reason, providing grounds for granting the permit	
<input type="checkbox"/> Transfer of assets to the next generation <input type="checkbox"/> Sale of the company to its employees <input type="checkbox"/> Purchase of a ready-made corporation <input type="checkbox"/> Changes in shareholding inside a group co <input type="checkbox"/> Ownership rearrangement due to restructuring <input type="checkbox"/> Specific positive impact on employment rate <input type="checkbox"/> Changes in shareholding of listed companies <input type="checkbox"/> Other special reason <input type="checkbox"/> No special reasons	
After ownership has changed, will the applicant continue operations?	
<input type="checkbox"/> Yes, the operations will continue as they were before the change of ownership. <input type="checkbox"/> Yes, the operations will continue but they will be different. <input type="checkbox"/> No, the company will no longer be operating.	
Has another party received economic benefits, in exchange for payment, from the company's losses cited in this application?	
<input type="checkbox"/> Yes <input type="checkbox"/> No	

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**Description of the received group subsidy if this application is for loss deduction in exchange for a group subsidy**

Grantor company of the subsidy your company received	
Name	
Business ID	Year when your company received the subsidy (yyyy)
Has the applicant company been a member in the group with the grantor of the group subsidy already before the change of ownership cited in this application? (3 §, act governing group subsidy (Laki konserniavustuksesta verotuksessa 825/1986))	
<input type="checkbox"/> Yes <input type="checkbox"/> No	

**Additional Information**

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