


**7L RENTAL INCOME
FARMLANDS, WOODLANDS,
FOREST AND OTHER RENTAL
PROPERTY**

Tax Administration
P.O. Box 700
00052 VERO

Form 7L is for declaring your rental income for the tax year, if you rented agricultural or forest land, or other property. Cars, other vehicles, boats are examples of other property that can be rented out. Form 2Y is to be used instead of this form, if the property owner is a tax partnership and the rental property consisted of agricultural or forest land.

Rentals of different property categories (farmland/agricultural, forest land, other property) require submittals of separate Forms 7L for every category. Do not attach receipts or documents. If needed, the Tax Administration will ask for documents.

If you co-own the rental property with your spouse or with someone else, only declare the part of the year's income that belongs to you, and likewise for the related tax-deductible expenses.

Submit other forms if your rental property was a housing-company apartment (Form 7H), real estate other than agricultural or forest lands (Form 7K) or property in a foreign country (Form 16B). For more information, see vero.fi/rentalincome.

1 Personal details and tax year

Your name	Personal identity code or business ID	Tax year

2 Details of property rented out (if 2 or more categories of property were rented, file several forms. See instructions.)

<input type="checkbox"/> Farmland (e.g. rental of an agricultural field)		<input type="checkbox"/> Forest land (e.g. rental of wind farm construction sites)	
<input type="checkbox"/> Other rental property		Description of other property you rented out during the tax year	
Personal ID or Business ID of lessee		Name of lessee (If you had more than one lessees, fill in "several".)	
Rental period (ddmmyyyy-ddmmyyyy)		€	c
2.1 Gross rental income for the year (your portion of the gross income)			

3 Expenses paid, and the profit/loss from the rental operation (your portion)

	€	c
3.1 Expenses (your portion) related to the rental income		
3.2 Transfer depreciation for the tax year to here from line 4.4.		
3.3 Taxable rental income (= profit, if the difference is positive)	+	
3.4 The rental operation's loss (if the difference is negative)	-	

4 Calculation of depreciation (for more details, see the instructions for filling in the form)

	%	
Depreciation percentage rate (max. 25%) for movable property		
	€	c
4.1 Undepreciated acquisition cost at the start of the tax year		
4.2 Additions during the tax year		
4.3 Undepreciated acquisition cost after additions		
4.4 Depreciation for the tax year		
4.5 Undepreciated acquisition cost at the end of the tax year		

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.