

Send completed form to:

Finnish Tax Administration
OCR service - Yhteisölomakkeiden optinen lukupalvelu
PO Box 200
00052 VERO

Name and address

TAX RETURN OF BUSINESS ACTIVITIES CORPORATION

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Business ID		Postal address	
		092	
		<input type="checkbox"/> Changed postal address	
Accounting period (ddmmyyyy - ddmmyyyy)			
		-	
173 Has IFRS financial statements		184 Has activity in Finland (mainland) and Åland Islands	
<input type="checkbox"/>		<input type="checkbox"/>	
182 Has to prepare Transfer Pricing Documentation (§ 14 a, VML) (complete Form 78)			
<input type="checkbox"/>			
174 Has transferred a business unit during tax year, as defined in § 52 d, Business Tax Act			
<input type="checkbox"/>			
176 Has received shares through swap during tax year, as defined in § 52 f, Business Tax Act			
<input type="checkbox"/>			

This form is used by limited liability companies, cooperative societies and other corporations.

6B
2015

Line of activities		175	Changes in the line of activities
		<input type="checkbox"/>	
Address of place of business (if not the same as taxpayer's postal address)		092	Changed business address
		<input type="checkbox"/>	
Further information will be given by (name, telephone number)			

I List of shareholders, shares held, payments paid/accrued (do not report salaries and dividends here), and amounts borrowed as shareholder loans at end of accounting period. Always fill in shareholder's name even if no rents etc. were paid.

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a) Name	b) Personal identity number or business ID	Number of shares	Payment		Payment		Shareholder loans		
			€	c	€	c	€	c	
a)			Rent		Assets sold				
b)			Interest		Other				
a)			Rent		Assets sold				
b)			Interest		Other				
a)			Rent		Assets sold				
b)			Interest		Other				
a)			Rent		Assets sold				
b)			Interest		Other				

More than 4 shareholders. Submitting Form no 72. 185 All shareholders have less than 10 % holding.

II Residential property owned by company and used by majority shareholder/family during the accounting period ¹⁾

Identity number of shareholder	Name of property, real estate company or housing company	Live-in period ddmmyyyy - ddmmyyyy	Value used in Calculation of net worth
			€ c

III The decision on profit distribution (If the corporate entity is going to distribute them, fill in completely. Otherwise leave blank.)

537 Date of decision to pay out dividend or profit surplus (ddmmyyyy)	538 Date when dividends or profit surplus can be drawn (ddmmyyyy)	522 Total dividends or profit surplus to distribute ²⁾	293 Distribution from fund for invested equity
		€ c	€ c

IV Changes in subscribed share capital after close of accounting period, quantity of own shares held by the company itself

Share capital was raised by:		Share capital was lowered by:		Number of shares after change		Nominal value/book value of one share	
€ c		€ c				€ c	
591		592		580		582	
Subscription price of a new share		Subscription price is determined on the basis of the mathematical value		Raised capital		Company redeemed/purchased/sold its own shares	
€ c							
583		585	<input type="checkbox"/> Yes <input type="checkbox"/> No	565	2 By paid-in capital <input type="checkbox"/> 3 By retained earnings <input type="checkbox"/>	586	<input type="checkbox"/> Yes <input type="checkbox"/> No
							571

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1) Majority shareholder means a person in a leading position, who alone owns more than 30%, or together with his family owns more than half of the shares, or respectively, controls more than 30% or half of the votes (§ 7, TyEL).
2) Any paid-out dividends or profit surplus require the filing of a separate Annual Information Return.

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Business ID

V Calculation of taxable income

A Business income

	Accounting		Tax accounting	
	€	c	€	c
Net sales			330	
Own consumption of goods / services produced			331	
Other operating income				
Capital gains for selling shares included in fixed assets (Form 71A and/or 71B)	332			
Taxable portion (§ 6b and § 51d, Business Tax Act) (Form 71B)			333	
Capital gains for selling other fixed assets			334	
Received subsidies and public support			335	
Other revenues from sideline business			336	
Financial income				
Receipts of dividends and profit surplus (Form 73)	337			
Taxable portion (§ 6a, Business Tax Act)			338	
Interest income on intra-group loans			339	
Interest income from associated / affiliated companies			340	
Other interest income			341	
Shares of profits for consortia	342			
Taxable portions of profit shares (§ 16 and § 16 a, Income Tax Act)			343	
Capital gains for selling financial assets			344	
Other financial revenues			345	
Revaluation gains	346			
Taxable portion (§ 5a, Business Tax Act)			347	
Extraordinary income	348			
Taxable portion (if the income is a group subsidy, complete Form 65)			349	
Income from decreases of reserves	350			
Taxable portion (§ 43 and § 47, Business Tax Act)			351	
Shares of profits in Controlled Foreign Company (Form 74)			352	
Other taxable revenues (not included in P/L)			353	
TAXABLE BUSINESS INCOME, TOTAL			354	

Profit and capital gains attributable to the personal source of income (Form 7A)			355	
Profit and capital gains attributable to the agricultural source of income			356	
Refund of tax	357			
Other non-taxable income included in P/L	358			

B Business costs

Raw materials and services				
Purchases, variation in stocks and inventory			359	
External services			360	
Staff expenses				
Wages and salaries			361	
Pension expenses			362	
Other staff expenses			363	
Depreciation and reduction in value of fixed assets				
Depreciation	364			
Deductible portion (§ 24, § 30 to § 34, § 36 to § 41, Business Tax Act) (Form 62)			365	
Reduction in value of fixed assets	366			
Deductible portion (§ 42, Business Tax Act)			367	

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Business ID	
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B Business costs

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Accounting	
€	c

Tax accounting	
€	c

Other operating costs				
Entertainment expenses	368			
Deductible portion 50 % (§ 8.1.8, Business Tax Act)			369	
Donations granted	370			
Deductible portion (§ 57, Income Tax Act, etc.)			371	
Capital losses for selling securities / fixed assets (Form 71A and/or 71B)	372			
Deductible portion (§ 6b and § 51d, Business Tax Act) (Form 71B)			373	
Capital losses for selling other fixed assets			374	
Leasing costs			375	
Write-offs within Accounts Receivable			376	
Other deductible business costs			377	
Non-deductible costs				
Direct taxes	378			
Tax increase	379			
Fines and other penalties	380			
Merger loss	381			
Reduction in value of shares included in fixed assets	382			
Statutory reserves	383			
Other non-deductible costs	384			
Financial expenses				
Interest on intra-group loans	328			
Deductible portion (§ 18 a, Business Tax Act)			329	
Interest paid to associated / affiliated companies			386	
Other interest paid			387	
Group support and write-offs of Acc Receivable (§ 16, subsection 1.7, Business Tax Act)	388			
Losses of other financial assets and final reductions in value	389			
Deductible portion			390	
Capital losses for selling financial assets			391	
Other financial expenses			392	
Extraordinary expenses (if the expenses are group subsidies, complete Form 65)			393	
Increases of reserves	394			
Deductible portion (§ 43 and § 47, Business Tax Act)			395	
Other deductible costs (not included in P/L)			396	
TAX-DEDUCTIBLE BUSINESS COSTS, TOTAL			397	
Costs attributable to the personal source of income (Form 7A)			398	
Costs attributable to the agricultural source of income			399	

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Taxable profits / Tax-deductible losses (Always fill in carefully.)

PROFIT		€	c	LOSS		€	c
		—	—	Amounts not taken into consideration	504		
Profit from business activities	500			Loss from business activities	505		
Profit from the source of personal income	501			Loss from the source of personal income	506		
Profit from the source of agricultural income	502			Loss from the source of agricultural income	507		

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VI Calculation of net worth

A Assets		€	c
Fixed assets and other non-current investment	400		
Intangible assets			
Other non-current investments	401		
Real estate, buildings and structures (Form 18)	402		
Machinery and equipment	403		
Cash advances paid	404		
Securities included in fixed assets (Form 8A)	405		
Receivables from companies within same group	406		
Receivables from associated / affiliated companies	407		
Other non-current receivables	408		
Other fixed assets	409		
Fixed and non-currents assets, total	410		
Current assets			
Raw materials and consumables	411		
Work in progress	412		
Finished products	413		
Goods	414		
Real estate and buildings / current assets	415		
Securities included in current assets	416		
Other current assets	417		
Current assets, total	418		
Financial assets	419		
Accounts receivable			
Receivables from companies within same group	420		
Receivables from associated / affiliated companies	421		
Loans receivable	422		
Other receivable	423		
Securities included in financial assets (Form 8A)	424		
Prepayments and Accrued income	425		
Cash in hand	426		
Cash in banks	427		
Other financial assets	428		
Financial assets, total	429		
Other long-term investments (Income Tax Act)			
Securities (Form 8A)	430		
Real property and buildings (Form 18)	431		
Shareholder borrowings	432		
Other assets enumerated by Income Tax Act	433		
Other long-term investments (Income Tax Act), total	434		
ASSETS TOTAL	435		

List of enclosures			
<input type="checkbox"/> Tax forms	<input type="checkbox"/> P/L + Balance sheet	<input type="checkbox"/> Auditor's report	
<input type="checkbox"/> Consolidated financial statements	<input type="checkbox"/> Minutes of Annual General Meeting	<input type="checkbox"/> Other (free-text enclosures)	180

B Liabilities		€	c
Bonds and debentures	450		
Convertible debentures	451		
Loans from financial institutions	452		
Accounts payable	453		
Amounts owed to companies within same group	454		
Amounts owed to associated / affiliated companies	455		
Amounts owed to shareholders	456		
Accruals and Deferred income	457		
Other liabilities	458		
Subordinated loans taken	459		
LIABILITIES TOTAL	460		
Current liabilities total	461		
Non-current liabilities total	462		
NET WORTH - POSITIVE	573		
NET WORTH - NEGATIVE	574		

C Capital, Equity and Reserves		€	c
Restricted equity	470		
Share capital / Coop capital			
Other restricted equity	495		
Unrestricted equity	496		
Fund for invested equity			
Other reserves	497		
Retained earnings	474		
Retained losses	475		
Profit for the year	476		
Loss for the year	477		
Taxable profit	—		
Loss to be confirmed for carryover	—		
Non-taxable revenues	—		
Non-deductible expenses	—		
Other reconciliation between accounting book profit / taxable profit	—		
CAPITAL, EQUITY AND RESERVES TOTAL	478		

VII Auditor's report	
177 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 § 4, Auditing Act	
178 Are there any disapproving statements or remarks (§ 15, Auditing Act) in the auditor's report?	
<input type="checkbox"/> 2 No	<input type="checkbox"/> 1 Yes

VIII Deduction of losses if shares transferred to new owner (Always complete this section.)	
Has more than half of the shares changed hands?	
Tick Yes if more than half of company shares have been transferred either during the tax year or during more than one years; tick Yes also in case more than half of the shares have been transferred indirectly (This concerns other transfers than through inheritance or testament.)	
179 <input type="checkbox"/> 2 No <input type="checkbox"/> 1 Yes	Indicate tax year when change took place: <input type="text"/>
531	

Date	Signature and printed name
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