



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

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

Taxpayer's name		Business ID	
		Accounting period (ddmmyyyy-ddmmyyyy)	
Further information will be given by (name)		Telephone	
If the company's business has changed, indicate new sector (by TOL 2008 codes)		Has activity in Finland (mainland) and Åland Islands	
		<input type="checkbox"/>	
<input type="checkbox"/> Has IFRS financial statements.	<input type="checkbox"/> Has to prepare Transfer Pricing Documentation (§ 14 a, VML) (complete Form 78).		
<input type="checkbox"/> Has transferred a business unit during tax year, as defined in § 52 d, Business Tax Act.	<input type="checkbox"/> Has received shares through swap during tax year, as defined in § 52 f, Business Tax Act.		

2 List of shareholders, shares held, payments paid/accrued and amounts borrowed as shareholder loans at end of accounting period.

Always fill in shareholder's name even if no rents etc. were paid. **Do not report salaries and dividends here.**

a) Shareholder's name	b) Personal identity code 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.									
All shareholders have less than 10 % holding.									

3 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
			-	

4 The decision on profit distribution

If the corporate entity is going to distribute them, fill in completely. Otherwise leave blank.

Distribution of dividends or surplus	Date when distribution was agreed (ddmmyyyy)	Date when payment begins (ddmmyyyy)	Total amount agreed to be distributed ²⁾	
			€	c
Distribution from an unrestricted equity fund				

5 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
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	<input type="checkbox"/> Yes	<input type="checkbox"/> By paid-in capital <input type="checkbox"/> By retained earnings	<input type="checkbox"/> Yes

¹⁾ A majority shareholder means a person in a leading position, who alone owns more than 30%, or together with his family owns more than 50% of the shares or more than 50% of the votes (§ 7, TyEL).

²⁾ File an Annual Information Return (Form 7812) for any dividends/profit surplus the company has distributed, and for any refunds of capital it has paid.



Business ID

Calculation of taxable income

6 Business income

	Accounting		Tax accounting	
	€	c	€	c
1 Net sales				
2 Own consumption of goods/services produced				
3 Other operating income				
Capital gains for selling shares included in fixed assets (Form 71A and/or 71B)			_____	
Taxable portion (§ 6b and § 51d, Business Tax Act) (Form 71B)				
Capital gains for selling other fixed assets				
Received subsidies and public support				
Other revenues from sideline business				
4 Financial income				
Receipts of dividends and profit surplus (Form 73)			_____	
Taxable portion (§ 6a, Business Tax Act)				
Interest received from group undertakings/compan.....				
Interest income from associated/affiliated companies				
Other interest income				
Shares of profits for consortia			_____	
Taxable portions of profit shares (§ 16 and § 16a, Income Tax Act)				
Capital gains for selling financial assets				
Other financial revenues				
5 Revaluation gains			_____	
Taxable portion (§ 5a, Business Tax Act)				
6 Group subsidy received (Form 65)				
7 Income from decreases of reserves			_____	
Taxable portion (§ 43 and § 47, Business Tax Act)				
8 Shares of profits in Controlled Foreign Company (Form 74)				
9 Other taxable revenues (not included in P/L)				
10 TAXABLE BUSINESS INCOME, TOTAL				
11 Refunds of taxes			_____	
12 Cinema support received (§ 6.1.5, Business Tax Act)			_____	
13 Other tax-exempt revenues of the P/L			_____	

30522



Business ID

Calculation of taxable income

7 Business costs

	Accounting		Tax accounting	
	€	c	€	c
1 Raw materials and services				
Purchases, variation in stocks and inventory				
External services				
2 Staff expenses				
Wages and salaries				
Pension expenses				
Other staff expenses				
3 Depreciation and reduction in value of fixed assets				
Depreciation				
Deductible portion (§ 24, § 30 to § 34, § 36 to § 41, Business Tax Act) (Form 62)				
Reduction in value of fixed assets				
Deductible portion (§ 42, Business Tax Act)				
4 Other operating costs				
Entertainment expenses				
Deductible portion 50% (§ 8.1.8, Business Tax Act)				
Donations granted				
Deductible portion (§ 57, Income Tax Act, etc.)				
Capital losses for selling securities / fixed assets (Form 71A and/or 71B)				
Deductible portion (§ 6b and § 51d, Business Tax Act) (Form 71B)				
Capital losses for selling other fixed assets				
Leasing costs				
Write-offs within Accounts Receivable				
Other deductible business costs				
Non-deductible costs				
Direct taxes				
Punitive tax increases and late-filing penalties				
Fines and other penalties				
Merger loss				
Reduction in value of shares included in fixed assets				
Statutory reserves				
Other non-deductible costs				

30523



Business ID

Calculation of taxable income

7 Business costs

	Accounting		Tax accounting	
	€	c	€	c
5 Financial expenses				
Interest paid to group undertakings/companies (§ 18 a, act on business tax)				
Interest paid to associated / affiliated companies				
Other interest paid				
Financial expenses treated as interest paid (§ 18 a, act on business tax)				
Adjusted portion of interest paid (§ 18 a, act on business tax)				
Group support and write-offs of Acc Receivable (§ 16, subsection 1.7, Business Tax Act)				
Losses of other financial assets and final reductions in value				
Deductible portion				
Capital losses for selling financial assets				
Other financial expenses				
6 Tax-deductible repayment of surplus by a cooperative				
7 Group subsidy paid out (Form 65)				
8 Increases of reserves				
Deductible portion (§ 43 and § 47, Business Tax Act)				
9 Other deductible costs (not included in P/L)				
10 TAX-DEDUCTIBLE BUSINESS COSTS, TOTAL				

8 Taxable profits / Tax-deductible losses

If the corporate taxpayer has receipts of income from an agricultural source, file Form 7M.

If the corporate taxpayer has receipts of income from a personal source, file Form 7A.

PROFIT	€	c	LOSS	€	c
_____	_____		Amounts not taken into consideration		
Profit from business activities			Loss from business activities		

30524



Business ID

30525

Calculation of net worth

9 Assets	€	c
Fixed assets and other non-current investment		
Intangible assets		
Other non-current investments		
Real estate, buildings and structures (Form 18)		
Machinery and equipment		
Cash advances paid		
Securities included in fixed assets (Form 8A)		
Receivables from companies within same group		
Receivables from associated / affiliated companies		
Other non-current receivables		
Other fixed assets		
Fixed and non-currents assets, total		
Current assets		
Raw materials and consumables		
Work in progress		
Finished products		
Goods		
Real estate and buildings / current assets		
Securities included in current assets		
Other current assets		
Current assets, total		
Financial assets		
Accounts receivable		
Receivables from companies within same group		
Receivables from associated / affiliated companies		
Loans receivable		
Other receivable		
Securities included in financial assets (Form 8A)		
Prepayments and Accrued income Receivable from a percentage-of-completion entry		
Cash in hand		
Cash in banks		
Other financial assets		
Financial assets, total		
Other long-term investments (Income Tax Act)		
Securities (Form 8A)		
Real property and buildings (Form 18)		
Shareholder borrowings		
Other assets enumerated by Income Tax Act		
Other long-term investments (Income Tax Act), total		
ASSETS TOTAL		

10 Liabilities	€	c
Bonds and debentures		
Convertible debentures		
Loans from financial institutions		
Accounts payable		
Amounts owed to companies within same group		
Amounts owed to associated / affiliated companies		
Amounts owed to shareholders		
Accruals and Deferred income		
Advances received, long term		
Advances received, short term.....		
Other liabilities		
Subordinated loans taken		
LIABILITIES TOTAL		
Current liabilities total		
Non-current liabilities total		

NET WORTH - POSITIVE		
NET WORTH - NEGATIVE		

11 Capital, Equity and Reserves

Restricted equity		
Share capital / Coop capital		
Other restricted equity		
Unrestricted equity		
Fund for invested equity		
Other reserves		
Retained earnings		
Retained losses		
Profit for the year		
Loss for the year		
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		



Business ID

12 Auditor's report

Have the auditors given their report?		
<input type="checkbox"/> Yes	<input type="checkbox"/> No, will give later	<input type="checkbox"/> No because no auditor has been appointed under Chapter 2, § 2, Auditing Act
Are there any disapproving statements or remarks (Chapter 3, § 5, Auditing Act) in the auditor's report?		
<input type="checkbox"/> No	<input type="checkbox"/> Yes	

13 Changes of shareholding, information on past losses

Enter the tax year when the transfer took place if more than half of the shares changed ownership during the tax year, or if shares were transferred gradually during several years. If the change took place gradually during several years, enter the tax year before or during which such losses occurred that are not deductible due to changes of ownership.	Tax year

30526

Date	Signature and printed name