

# Correcting and deleting annual information returns for 2023 in MyTax

## CONTENTS

1	General .....	1
2	Deadlines for corrections .....	2
3	Making corrections and deleting previously submitted information.....	3
3.1	Making corrections – error in other than identifying details .....	3
3.2	Making corrections – error in identifying details .....	4
3.3	Deleting information.....	6
4	Identifying details.....	7
5	Making corrections to annual information returns on dividends and cooperative surplus .....	14
5.1	Error in basic details .....	14
5.2	Error in specification details .....	16
5.2.1	Error in other than identifying details .....	17
5.2.2	Error in identifying details .....	18
5.3	Error in summary details.....	20
5.3.1	Error in other than identifying details .....	21
5.3.2	Error in identifying details .....	21

## 1 GENERAL

These instructions relate to the correcting and deleting of the following annual information returns in [MyTax](#):

- [Annual information return on dividends](#)
- [Annual information return on cooperative surplus](#) (instructions available only in Finnish and Swedish)
- [Annual information return on capital refunds taxable as capital gains](#)
- [Annual information return on interest paid to non-resident taxpayers](#)
- [Annual information return on other payments to non-resident taxpayers](#)
- [Annual information return on dividends paid to non-resident taxpayers](#)
- [Annual information return on a non-listed limited liability company's share issue to employees](#)
- [Annual information return on other payments treated as earned income or capital income](#) (instructions available only in Finnish and Swedish)

- [Annual information return on shareholder loans treated as capital income and on their repayments](#) (instructions available only in Finnish and Swedish)
- [Annual information return on interest and secondary market compensation according to the act on income tax](#)
- [Annual information return on loans and interest](#) (instructions available only in Finnish and Swedish)
- [Annual information return on trade union membership fees and unemployment fund fees](#) (instructions available only in Finnish and Swedish)
- [Annual information return on interest subject to the tax withheld at source on interest income](#)
- [Annual information return on asset management fees](#)
- [Annual information return on work income](#)
- [Timber buyer's annual information return](#) (instructions available only in Finnish and Swedish)
- [Annual information return on transferred foreign dividends](#) (instructions available only in Finnish and Swedish)
- [Annual information return on grants paid](#) (instructions available only in Finnish and Swedish)
- [Annual information return on public financial support](#) (instructions available only in Finnish and Swedish)
- [Annual information return on individual's donation deduction](#) (instructions available only in Finnish and Swedish)
- [Annual information return on insurance indemnities paid to business operators and farmers](#) (instructions available only in Finnish and Swedish)

Year-specific instructions for filling in the annual information returns are found at the bottom of the above pages.

When you are making corrections to annual information returns, use the same filing channel that you used for the original return. However, if you filed the return on paper, you can make corrections to it in MyTax.

## 2 DEADLINES FOR CORRECTIONS

If you filed an annual information return that contains an error, make a correction as soon as possible.

**Make corrections to the 2023 annual information returns by 7 March 2024**, so that all corrected information can be included in the pre-completed tax returns.

**Corrections to annual information returns submitted by 25 April 2024** will be taken into account in the individual taxpayers' tax decisions.

If you make corrections after 25 April 2024, the corrections will be taken into account in tax assessment. If necessary, the taxes of the individuals concerned will be reassessed and their tax decisions will be adjusted.

### 3 MAKING CORRECTIONS AND DELETING PREVIOUSLY SUBMITTED INFORMATION

**Before making corrections to an annual information return, check whether the error is in the identifying details or in other information.** The way of correcting depends on where the error is. The identifying details are listed in chapter 4 of these instructions.

**If there is an error in other than identifying details**, correct it by submitting a new return in which the error is corrected and the other information is the same as in the original annual information return. If the error is in the specification details (i.e. data entered at *Add specification*), submit a correction return only on those taxpayers' specification details that are incorrect. See detailed instructions in chapter 3.1.

**If there is an error in identifying details**, first delete the incorrect annual information return. Then submit a new, corrected return. If the error is in the specification details (i.e. data entered at *Add specification*), submit a deletion report and a new return only on those taxpayers' specification details that are incorrect. See detailed instructions in chapter 3.2.

If you submitted an annual information return and notice an error in it **during the same day**, you can still edit the details. You can edit the information regardless of whether the error is in the identifying details or in the other information.

- Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*. Select *Filed returns and submitted requests and applications*.
- On the *Submitted* tab, select the annual information return that you want to edit.
- Select *Edit*, make the corrections and submit the corrected return.

Annual information returns on **dividends and cooperative surplus** are structurally different from the other annual information returns in MyTax. See chapter 5 of these instructions to see how to correct annual information returns on dividends and surplus.

#### 3.1 Making corrections – error in other than identifying details

Check chapter 4 of these instructions to see whether a detected error is in the identifying details or in other information.

If the error is in other than identifying details, submit a new annual information return in which the error is corrected and the other information is the same as in the original annual information return. Submit a new annual information return only on those taxpayers' specifications that are incorrect.

**If you submitted the original annual information return through MyTax**, you can use it as a template. Do as follows:

- Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*.
- Select *Filed returns and submitted requests and applications*.
- On the *Received* tab, select the return that you want to correct.

- Select *Copy as a template for a new return*.
- Select *Addition or correction: I am submitting new or corrected details*.
- Correct the incorrect details:
  - If the error is in taxpayer-specific specifications, hide from view the specifications that are correct. (Select *Addition or correction* at the beginning of the line and then *Delete information* to hide the specification.) Select *Addition or correction* for the taxpayer's details that are incorrect. Correct the incorrect information and select *OK*. Correct all those taxpayers' specifications that are incorrect in the same way. Go to the *Preview and send* tab. Check the details and submit the corrected return.
  - If the error is in other than taxpayer-specific specifications, correct it and go to the *Preview and send* tab. Check the details and submit the corrected return.

**If you cannot use the original return as a template**, do the following:

- Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*.
- Select the return that you want to correct.
- Select *Addition or correction: I am submitting new or corrected details*. Fill in the annual information return again with the corrected information.
  - If the error is in the basic details, submit the corrected basic details and all the taxpayers' specification details in the same way as in the original return. Basic details refer to the information entered before the *Add specification* section. Go to the *Preview and send* tab. Check the details and submit the corrected return.
  - If the error is in the taxpayer-specific specification, enter the basic details in the same way as in the original return. Select *Add specification*. Fill in the corrected specification details on the taxpayer whose information is incorrect. Correct the incorrect information and submit all the other information in the same way as in the original return. Select *OK*. Correct all those taxpayers' information that are incorrect in the same way. Go to the *Preview and send* tab. Check the details and submit the corrected return.

## 3.2 Making corrections – error in identifying details

Check chapter 4 of these instructions to see whether a detected error is in the identifying details or in other information.

If the error is in identifying details, first delete the incorrect annual information return and then submit a new, corrected return. Delete and re-submit only those taxpayers' details that are incorrect. If the error is in the basic details (i.e. information entered before the *Add specification* section), delete all the taxpayers' specification details.

**If you submitted the original annual information return through MyTax**, you can use it as a template. Do as follows:

- Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*.
- Select *Filed returns and submitted requests and applications*.
- On the *Received* tab, select the return that you want to correct.
- Select *Copy as a template for a new return*.
- Select *Deletion: I am deleting incorrect detail*.
- Delete the incorrect information:
  - If the error is in the taxpayer-specific specification details, hide from view those taxpayers' specifications that were correct in the original annual information return. (Select *Delete* at the beginning of the line and then *Delete information* to hide the specification.) Go to the *Preview and send* tab. Check the details and submit the return.
  - If the error is in the basic details, go to the *Preview and send* tab. Check the details and submit the return.
- Fill in and submit a new, corrected annual information return on the taxpayers whose details you deleted. If the error is in the basic details, submit a new annual information return on all the taxpayers' details. You can use the original annual information return as a template for the new return:
  - Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*.
  - Select *Filed returns and submitted requests and applications*.
  - On the *Received* tab, select the original annual information return. (Do not select the deletion report you submitted previously.)
  - Select *Copy as a template for a new return*.
  - Select *Addition or correction: I am submitting new or corrected details*.
  - Correct the incorrect details:
    - If the error is in the basic details, correct it. Go to the *Preview and send* tab. Check the details and submit the return.
    - If the error is in the taxpayer-specific specification details, hide from view those taxpayers' specifications that do not need to be corrected. (Select *Addition or correction* at the beginning of the line and then *Delete information* to hide the specification.) Select *Addition or correction* for the taxpayer's details that are incorrect. Correct the incorrect information. Select *OK*. Correct all those taxpayers' specifications that are incorrect in the same way. Go to the *Preview and send* tab. Check the details and submit the return.

**If you cannot use the original return as a template, do the following:**

- Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*. Select the return that you want to correct.
- Select *Deletion: I am deleting incorrect detail*.

- Enter the basic details in the same way as in the original return. Basic details refer to the information entered before the *Add specification* section.
- Select *Add specification*.
- Enter the identifying details for deletion in the same way as in the original return. Fill in the specification details on all those taxpayers whose information is incorrect. If the error is in the basic details, fill in the specification details on all the taxpayers included in the original annual information return.
- Go to the *Preview and send* tab. Check the details and submit the deletion report.
- Fill in and submit a new, corrected annual information return on the taxpayers whose details you deleted. If the error is in the basic details, submit a new annual information return on all the taxpayers' details.

### 3.3 Deleting information

You can delete an annual information return you have submitted in accordance with the instructions below, regardless of whether the incorrect information is identifying details or other information.

**If you submitted the original annual information return through MyTax**, you can use it as a template. Do as follows:

- Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*.
- Select *Filed returns and submitted requests and applications*.
- On the *Received* tab, select the return that you want to correct.
- Select *Copy as a template for a new return*.
- Select *Deletion: I am deleting incorrect detail*.
- Hide from view the specifications of those taxpayers whose annual information returns you do not want to delete. (Select *Deletion* at the beginning of the line and then *Delete information* to hide the specification.)
- Go to the *Preview and send* tab. Check the details and submit the return.

**If you cannot use the original return as a template**, do the following:

- Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*. Select the return that you want to correct.
- Select *Deletion: I am deleting incorrect detail*.
- Enter the basic details in the same way as in the original return. Basic details refer to the information entered before the *Add specification* section.
- Select *Add specification*.

- Enter the identifying details for deletion in the same way as in the original return. Select *OK*. Fill in the specification details on all those taxpayers whose annual information returns you want to delete.
- Go to the *Preview and send* tab. Check the details and submit the return.

## 4 IDENTIFYING DETAILS

**Before making corrections to an annual information return, check whether the error is in the identifying details or in other information.** The way of correcting depends on where the error is. The return-specific identifying details are the following:

<b>Annual information return on dividends</b>		
<b>Basic details tab</b>	<b>Specification details on dividends tab</b>	<b>Summary details on dividends tab</b>
<ul style="list-style-type: none"> <li>• Business ID of company distributing dividends</li> <li>• Payment year</li> <li>• Tax year for which dividends were distributed</li> <li>• Date of decision to distribute dividends</li> <li>• Date from which dividends have been withdrawable</li> </ul>	<ul style="list-style-type: none"> <li>• Type of payment</li> <li>• Beneficiary's personal ID or Business ID</li> <li>• Beneficiary's name *</li> <li>• Business ID of the account operator or other third-party filer that submits the return *</li> <li>• Name of the central securities depository where the share was issued *</li> <li>• ISIN code of share *</li> </ul>	<ul style="list-style-type: none"> <li>• Name of the central securities depository where the share was issued *</li> </ul>

\* Beneficiary's name is an identifying detail only if the beneficiary's personal ID or Business ID is an artificial ID. Other details marked with an asterisk are identifying details only if they were reported in the original annual information return.

<b>Annual information return on cooperative surplus</b>		
<b>Basic details tab</b>	<b>Specification details on surplus tab</b>	<b>Summary details on surplus tab</b>
<ul style="list-style-type: none"> <li>• Business ID of the cooperative distributing the surplus</li> <li>• Type of payment</li> <li>• Payment year</li> <li>• Tax year for which surplus was distributed</li> <li>• Date of decision to distribute surplus</li> <li>• Date from which surplus has been withdrawable</li> </ul>	<ul style="list-style-type: none"> <li>• Beneficiary's personal ID or Business ID</li> <li>• Beneficiary's name *</li> <li>• Business ID of the account operator or other third-party filer that submits the return *</li> </ul>	(No identifying details)

\* Beneficiary's name is an identifying detail only if the beneficiary's personal ID or Business ID is an artificial ID. Other details marked with an asterisk are identifying details only if they were reported in the original annual information return.

### **Annual information return on capital refunds taxable as capital gains**

- Business ID of the corporation that distributed assets
- Role of filer
- Beneficiary's personal ID or Business ID
- Type of capital refund
- Date when the capital refund became withdrawable
- The quantity of shares or interests for which capital refund was paid
- Type of security
- Business ID of the account operator or other third-party filer that submits the return \*
- Date when the investment was made or acquisition date of the shares or interests for which capital refund was paid
- Name of beneficiary \*

\* Name of beneficiary is an identifying detail only if the beneficiary's personal ID or Business ID is an artificial ID. Other details marked with an asterisk are identifying details only if they were reported in the original annual information return.

### **Annual information return on interest paid to non-resident taxpayers**

- Payor's Business ID or personal ID
- Payment year
- Type of payment
- Beneficiary's personal ID \*
- Personal ID or other tax identification number (TIN) issued in the country of residence \*
- Beneficiary's date of birth \*
- Beneficiary's last name \*
- Beneficiary's first names \*
- Beneficiary's Business ID \*
- Name of company or corporate entity \*
- Country of tax residence
- Transaction code or other identifier \*
- Business ID of the account operator or other third-party filer that submits the return \*
- ID of the central securities depository where the security was issued \*
- ISIN code of payment \*

\* This is an identifying detail only if it was reported in the original annual information return.

## Annual information return on other payments to non-resident taxpayers

- Payor's Business ID or personal ID
- Payment year
- Type of payment
- Beneficiary's personal ID \*
- Personal ID or other tax identification number (TIN) issued in the country of residence \*
- Beneficiary's date of birth \*
- Beneficiary's last name \*
- Beneficiary's first names \*
- Beneficiary's Business ID \*
- Name of company or corporate entity \*
- Country of tax residence
- Transaction code or other identifier \*
- Business ID of the account operator or other third-party filer that submits the return \*
- ID of the central securities depository where the security was issued \*

\* This is an identifying detail only if it was reported in the original annual information return.

## Annual information return on dividends paid to non-resident taxpayers

- Payor's Business ID or personal ID
- Payment year
- Type of payment
- Beneficiary's personal ID \*
- Personal ID or other tax identification number (TIN) issued in the country of residence \*
- Beneficiary's date of birth \*
- Beneficiary's last name \*
- Beneficiary's first names \*
- Beneficiary's Business ID \*
- Name of company or corporate entity \*
- Country of tax residence
- Transaction code or other identifier \*
- Business ID of the account operator or other third-party filer that submits the return \*
- ID of the central securities depository where the security was issued \*
- ISIN code of payment \*

\* This is an identifying detail only if it was reported in the original annual information return.

### **Annual information return on a non-listed limited liability company's share issue to employees**

- Business ID of limited liability company
- Year of share subscription
- Date when the decision on the share issue to employees was made
- Subscriber's personal ID \*
- Subscriber's date of birth \*
- Subscriber's name \*
- Date of share subscription

\* Subscriber's name is an identifying detail only if subscriber's date of birth has been reported. Other details marked with an asterisk are identifying details only if they were reported in the original annual information return.

### **Annual information return on other payments treated as earned income or capital income**

- Payor's Business ID
- Payment year
- Type of payment
- Recipient's personal ID / Other ID
- Name of recipient \*

\* Name of recipient is an identifying detail only if the recipient's personal ID or Business ID is an artificial ID.

### **Annual information return on shareholder loans treated as capital income and on their repayments**

- Business ID of limited liability company
- Year in which the shareholder loan was taken out or repaid
- Payment type for the shareholder loan
- Personal ID of the borrower or repayer
- Name of the borrower or repayer \*
- Year in which the repaid shareholder loan was taken out \*

\* Name of the borrower or repayer is an identifying detail only if the personal ID of the borrower or repayer of the shareholder loan is an artificial ID. Year in which the repaid shareholder loan was taken out is an identifying detail only if it was reported in the original annual information return.

### Annual information return on interest and secondary market compensation according to the act on income tax

- Type of payment
- Payment year
- Business ID or personal ID of payor or intermediary
- Beneficiary's personal ID or Business ID
- Name of investment fund or other investment
- Business ID of investment fund \*
- Country code \*
- Name of beneficiary \*
- Business ID of the account operator or other third-party filer that submits the return \*
- ID of the central securities depository where the security was issued \*

\* Name of beneficiary is an identifying detail only if the beneficiary's personal ID or Business ID is an artificial ID. Other details marked with an asterisk are identifying details only if they were reported in the original annual information return.

### Annual information return on loans and interest

- Year of interest payment
- Lender's Business ID or personal ID
- Debtor's personal ID or Business ID
- Debtor's name \*
- Loan number or other identifier
- Previous loan number or other previous identifier \*
- Lender's previous Business ID \*

\* Debtor's name is an identifying detail only if the debtor's personal ID or Business ID is an artificial ID. Other details marked with an asterisk are identifying details only if they were reported in the original annual information return.

### Annual information return on trade union membership fees and unemployment fund fees

- Payment year
- Business ID of the collecting corporate entity
- Payor's personal ID or Business ID
- Payor's name \*

\* Payor's name is an identifying detail only if the payor's personal ID or Business ID is an artificial ID.

### Annual information return on interest subject to the tax withheld at source on interest income

- Payor's Business ID
- Business ID of the account operator or other third-party filer that submits the return \*
- ID of the central securities depository where the security was issued \*
- Payment year
- Type of interest
- ISIN code of bond or debenture \*
- Official name of bond or debenture \*

\* This is an identifying detail only if it was reported in the original annual information return.

### Annual information return on asset management fees

- Payment year
- Business ID of the collecting corporate
- Payment specification data
- Payor's personal identity code or Business ID

### Annual information return on work income

- Tax year
- Pension institution's Business ID
- Personal ID of insured person
- Type of insurance
- Name of insured person \*

\* Name of insured person is an identifying detail only if the personal ID of insured person is an artificial ID.

### Timber buyer's annual information return

- Type of payment
- Payment year
- Timber buyer's Business ID or personal ID
- Timber seller's personal ID or Business ID
- Timber seller's forest owner group \*
- Name of timber seller \*

\* Name of timber seller is an identifying detail only if the timber seller's personal ID or Business ID is an artificial ID. Other details marked with an asterisk are identifying details only if they were reported in the original annual information return.

### Annual information return on transferred foreign dividends

- Personal ID or Business ID of beneficiary
- Payment year
- Beneficiary's name \*
- Business ID of the account operator or other intermediary who transferred the dividends
- Date of decision to distribute dividends
- Date from which dividends have been withdrawable
- Company name
- Company's country of location
- ISIN code of share \*

\* Beneficiary's name is an identifying detail only if the beneficiary's personal ID or Business ID is an artificial ID. Other details marked with an asterisk are identifying details only if they were reported in the original annual information return.

### Annual information return on grants paid

- Payment year
- Payment type
- Payor's Business ID
- Recipient's personal ID or Business ID
- Name of recipient \*
- Payment date
- Type of grant
- Grounds for grant
- Payor's grant identifier \*

\* Name of recipient is an identifying detail only if the recipient's personal ID or Business ID is an artificial ID. Other details marked with an asterisk are identifying details only if they were reported in the original annual information return.

### Annual information return on public financial support

- Payment type
- Business ID of payor of financial support
- Financial support recipient's personal ID or Business ID
- Payment date
- Name of financial support recipient \*
- Payor's code for financial support

\* Name of recipient is an identifying detail only if the recipient's personal ID or Business ID is an artificial ID.

### Annual information return on individual's donation deduction

- Payment year
- Donee's ID
- Donor's personal ID or Business ID
- Name of donor \*

\* Name of donor is an identifying detail only if the donor's personal ID or Business ID is an artificial ID.

### Annual information return on insurance indemnities paid to business operators and farmers

- Payment year
- Payor's Business ID
- Recipient's personal ID or Business ID
- Policy number or claim number
- Type of payment \*
- Payment date
- Name of recipient \*

\* Name of recipient is an identifying detail only if the recipient's personal ID or Business ID is an artificial ID. Other details marked with an asterisk are identifying details only if they were reported in the original annual information return.

## 5 MAKING CORRECTIONS TO ANNUAL INFORMATION RETURNS ON DIVIDENDS AND COOPERATIVE SURPLUS

The annual information returns on dividends and cooperative surplus comprise three tabs: Basic details, Specification details and Summary details. This chapter contains separate instructions on how to correct information on each tab. The instructions were prepared for making corrections to the annual information return on dividends, but they also apply to making corrections to the annual information return on surplus.

### 5.1 Error in basic details

If the error is on the Basic details tab, delete the entire annual information return (summary and specification details of all beneficiaries) and then submit a new annual information return.

The Basic details tab contains the following information:

Annual information return on dividends	Annual information return on cooperative surplus
Business ID of company distributing dividends	Business ID of the cooperative distributing the surplus
Payment year	Type of payment
Tax year for which dividends were distributed	Payment year
Date of decision to distribute dividends	Tax year for which surplus was distributed
Date from which dividends have been withdrawable	Date of decision to distribute surplus
Company type on the date of decision to distribute dividends	Date from which surplus has been withdrawable
	Type of cooperative on date of decision to distribute surplus

**If you submitted the original annual information return through MyTax**, you can use it as a template when making corrections. Do as follows:

- Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*.
- Select *Filed returns and submitted requests and applications*.
- On the *Received* tab, select the return that you want to correct.
- Select *Copy as a template for a new return*.
- Go to the Specification details tab. Answer *Yes* to the question *Are you reporting specification details on dividends*.
- Select *Deletion: I am deleting incorrect detail*.
- Go to the Specification details tab. Select *I am deleting previously reported summary details*.
- Go to the *Preview and send* tab. Check the details and submit the deletion report.
- Fill in and submit a completely new annual information return. You can use the original annual information return as a template for the new return.
  - Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*.
  - Select *Filed returns and submitted requests and applications*.
  - On the *Received* tab, select the original annual information return. (Do not select the deletion report you submitted previously.)
  - Select *Copy as a template for a new return*.
  - Correct the incorrect information on the Basic details tab.
  - Go to the *Preview and send* tab. Check the details and submit the return.

**If you cannot use the original annual information return as a template**, do the following:

- Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*.

- Select the annual information return on dividends.
- On the Basic details tab, enter the same information as in the original report.
- Go to the Specification details tab and answer *Yes* to the question *Are you reporting specification details on dividends*.
- Select *Deletion: I am deleting incorrect detail*.
- Select *Add specification*. Report the same identifying details for deletion as you entered in the original annual information return. Select *OK*. Save the specification details of all beneficiaries included in the original annual information return in the same way.
- Go to the Summary details tab and select *I am deleting previously reported summary details*. Report the same identifying details for deletion as you entered in the original annual information return.
- Go to the *Preview and send* tab. Check the details and submit the deletion report.
- Fill in and submit a completely new annual information return.

**Exception:** If the error is in the field *Company type on the date of decision to distribute dividends* on the Basic details tab, save and submit a completely new annual information return (including specifications and summary) where the company type is corrected and all the other information is the same as in the incorrect annual information return. In other words, you do not need to delete the original annual information return. You cannot correct the company type by using the original annual information return as a template.

## 5.2 Error in specification details

If the error is in the specification details, correct or delete only specification details. On the Specification details tab, select *I am not reporting summary details*.

The Specification details tab contains the following information:

Annual information return on dividends	Annual information return on cooperative surplus
Type of payment	Surplus beneficiary's personal ID or Business ID
Beneficiary's personal ID or Business ID	Name of surplus beneficiary
Beneficiary's name	Gross amount of surplus
Gross amount of dividends	Amount of tax withheld on surplus
Tax withheld on dividends	Is the beneficiary covered by YEL or MYEL insurance
Number of shares	Is the surplus tax-deductible for the cooperative
Is the beneficiary covered by YEL or MYEL insurance	Amount of equity shares in a cooperative
Has the beneficiary used an apartment/house owned by the company	Business ID of the account operator or other third-party filer that submits the return
Has the company lent money to the beneficiary	

Business ID of the account operator or other third-party filer that submits the return	
Filer's role	
Name of the central securities depository where the share was issued	
ID of the central securities depository where the share was issued	
ISIN code of share	

### 5.2.1 Error in other than identifying details

Check chapter 4 of these instructions to see whether a detected error is in the identifying details or in other information.

If the error is in other than identifying details, submit a new annual information return in which the error is corrected and the other information is the same as in the original annual information return. Submit a new annual information return only on those beneficiaries' specifications that are incorrect.

**If you submitted the original annual information return through MyTax**, you can use it as a template when making corrections. Do as follows:

- Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*.
- Select *Filed returns and submitted requests and applications*.
- On the *Received* tab, select the return that you want to correct.
- Select *Copy as a template for a new return*.
- Go to the *Specification details* tab and answer *Yes* to the question *Are you reporting specification details on dividends*.
- Select *Addition or correction: I am submitting new or corrected details*.
- Hide from view those beneficiaries' specifications that do not contain an error. (Select *Addition or correction* at the beginning of the line and then *Delete information* to hide the specification.)
- Correct the incorrect specifications by selecting *Addition or correction* for each incorrect specification. Make corrections to the specification details. Select *OK*.
- Go to the *Summary details* tab. Select *I am not reporting summary details*.
- Go to the *Preview and send* tab. Check the details and submit the corrected annual information return.

**If you cannot use the original annual information return as a template**, do the following:

- Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*.

- Select the annual information return on dividends.
- On the Basic details tab, enter the same information as in the original report.
- Go to the Specification details tab and answer *Yes* to the question *Are you reporting specification details on dividends*.
- Select *Addition or correction: I am submitting new or corrected details*.
- Select *Add specification*.
- Correct the incorrect information and submit all the other information in the same way as in the original return. Select *OK*. If the error is in more than one beneficiary's specification, add a corrected specification for each beneficiary.
- Go to the Summary details tab. Select *I am not reporting summary details*.
- Go to the *Preview and send* tab. Check the details and submit the corrected annual information return.

### 5.2.2 Error in identifying details

Check chapter 4 of these instructions to see whether a detected error is in the identifying details or in other information.

If the error is in identifying details, first delete the incorrect annual information return and then submit a new, corrected return. Delete and re-submit only those taxpayers' specification details that are incorrect.

**If you submitted the original annual information return through MyTax**, you can use it as a template when making corrections. Do as follows:

- Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*.
- Select *Filed returns and submitted requests and applications*.
- On the *Received* tab, select the return that you want to correct.
- Select *Copy as a template for a new return*.
- Go to the Specification details tab and answer *Yes* to the question *Are you reporting specification details on dividends*.
- Select *Deletion: I am deleting incorrect detail*.
- Hide from view those beneficiaries' specifications that were correct in the original annual information return. (Select *Deletion* at the beginning of the line and then *Delete information* to hide the specification.)
- Go to the Summary details tab and select *I am not reporting summary details*.
- Go to the *Preview and send* tab. Check the details and submit the deletion report.
- Fill in and submit a new, corrected annual information return on those beneficiaries' specification details that you deleted. You can use the original annual information return as a template for the new return.

- Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*.
- Select *Filed returns and submitted requests and applications*.
- On the *Received* tab, select the original annual information return. (Do not select the deletion report you submitted previously.)
- Select *Copy as a template for a new return*.
- Go to the Specification details tab and answer *Yes* to the question *Are you reporting specification details on dividends*.
- Select *Addition or correction: I am submitting new or corrected details*.
- Hide from view those beneficiaries' specifications that were correct in the original annual information return. (Select *Addition or correction* at the beginning of the line and then *Delete information* to hide the specification.)
- Select *Addition or correction* for the beneficiary whose details are incorrect. Correct the incorrect detail and select *OK*. If the error is in more than one beneficiary's specification details, correct the details for each beneficiary.
- Go to the Summary details tab and select *I am not reporting summary details*.
- Go to the *Preview and send* tab. Check the details and submit the return.

**If you cannot use the original annual information return as a template**, do the following:

- Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*.
- Select the annual information return on dividends.
- On the Basic details tab, enter the same information as in the original report.
- Go to the Specification details tab and answer *Yes* to the question *Are you reporting specification details on dividends*.
- Select *Deletion: I am deleting incorrect detail*.
- Select *Add specification*.
- Report the same identifying details for deletion as you entered in the original annual information return. Select *OK*. Report all those beneficiaries' specification details that are incorrect.
- Go to the Summary details tab and select *I am not reporting summary details*.
- Go to the *Preview and send* tab. Check the details and submit the deletion report.
- Fill in and submit a new, corrected annual information return on those beneficiaries' specification details that you deleted.
  - Enter the same basic details in the corrected return that you reported in the original annual information return. Fill in the corrected specification details on dividends, then go to the Summary details tab and select *I am not reporting summary details*. Go to the *Preview and send* tab. Check the details and submit the corrected return.

### 5.3 Error in summary details

If there is an error in the summary details, correct or delete only summary details. On the Summary details tab, answer *No* to the question *Are you reporting specification details on dividends*.

The Summary details tab contains the following information:

<b>Annual information return on dividends</b>	<b>Annual information return on cooperative surplus</b>
Total number of specifications	Total number of specifications
Start date of the accounting period for which dividends were distributed	Start date of the accounting period for which the surplus was distributed
End date of the accounting period for which dividends were distributed	End date of the accounting period for which the surplus was distributed
Total amount of dividends in accordance with the decision to distribute dividends	Total amount of surplus in accordance with the decision to distribute surplus
Total amount of dividends not withdrawn by the end of the calendar year	Total amount of surplus not withdrawn by the end of the calendar year
Total amount of dividends whose specification details have been reported on an annual information return for an earlier year	Total amount of surplus whose specification details have been reported on an annual information return for an earlier year
Total amount of dividends paid on shares held by resident taxpayers on long-term savings accounts	Total amount of surplus distributed on assets deposited in residents' long-term savings accounts
Total amount of dividends paid on shares held by resident taxpayers on equity savings accounts	Total amount of surplus paid to non-resident taxpayers
Total of paid-out dividends, gross amount	Total amount of surplus paid to resident taxpayers
Total amount of dividends paid to resident taxpayers	Total amount of tax withheld on surplus
Total amount of tax withheld on the dividends	Total amount of tax at source withheld on surplus payments to non-residents
Total amount of dividends paid to non-resident taxpayers	Name of contact person
Total amount of tax withheld at source on dividends paid to non-resident taxpayers	Contact person's phone number
Date of record of dividends	
Total dividends paid on nominee-registered shares held by Finnish resident taxpayers (recipient is not known)	
Total withholding on dividends paid on nominee-registered shares held by Finnish resident taxpayers (recipient is not known)	
Name of the central securities depository where the share was issued	
ID of the central securities depository where the share was issued	
Name of contact person	
Contact person's phone number	

### 5.3.1 Error in other than identifying details

Check chapter 4 of these instructions to see whether a detected error is in the identifying details or in other information.

If the error is in other than identifying details, submit a new summary in which the error is corrected and the other basic and summary details are the same as in the original annual information return.

**If you submitted the original annual information return through MyTax**, you can use it as a template for a deletion report. Do as follows:

- Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*.
- Select *Filed returns and submitted requests and applications*.
- On the *Received* tab, select the annual information return on dividends that you want to correct.
- Select *Copy as a template for a new return*.
- Go to the Specification details tab and answer *No* to the question *Are you reporting specification details on dividends*.
- Go to the Summary details tab. Select *I am reporting new summary details or correcting previously filed details*. Correct the error.
- Go to the *Preview and send* tab. Check the details and submit the corrected return.

**If you cannot use the original annual information return as a template**, do the following:

- Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*.
- Select the annual information return on dividends.
- On the Basic details tab, enter the same information as in the original report.
- Go to the Specification details tab. Answer *No* to the question *Are you reporting specification details on dividends*.
- Go to the Summary details tab. Select *I am reporting new summary details or correcting previously filed details*. Fill in the corrected details.
- Go to the *Preview and send* tab. Check the details and submit the corrected return.

### 5.3.2 Error in identifying details

Check chapter 4 of these instructions to see whether a detected error is in the identifying details or in other information.

If the error is in the identifying details, first delete the incorrect summary and then submit a new, corrected summary.

**If you submitted the original annual information return through MyTax**, you can use it as a template when making corrections. Do as follows:

- Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*.
- Select *Filed returns and submitted requests and applications*.
- On the *Received* tab, select the return that you want to correct.
- Select *Copy as a template for a new return*.
- Go to the Specification details tab and answer *No* to the question *Are you reporting specification details on dividends*.
- Go to the Summary details tab. Select *I am deleting previously reported summary details*. Go to the *Preview and send* tab. Check the details and submit the deletion report.
- Fill in and submit new summary details. You can use the original annual information return as a template for the new return:
  - Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*.
  - Select *Filed returns and submitted requests and applications*.
  - On the *Received* tab, select the original annual information return. (Do not select the deletion report you submitted previously.)
  - Select *Copy as a template for a new return*.
  - Go to the Specification details tab and answer *No* to the question *Are you reporting specification details on dividends*.
  - Go to the Summary details tab and select *I am reporting new summary details or correcting previously filed details*. Fill in the corrected summary details.
  - Go to the *Preview and send* tab. Check the details and submit the corrected return.

**If you cannot use the original annual information return as a template**, do the following:

- Log in to MyTax. After logging in to MyTax, select *Report or request information in a limited scope*.
- Select the annual information return on dividends.
- On the Basic details tab, enter the same information as in the original report.
- Go to the Specification details tab and answer *No* to the question *Are you reporting specification details on dividends*.
- Go to the Summary details tab and select *I am deleting previously reported summary details*.

- Check the identifying details and go to the *Preview and send* tab. Check the details and submit the deletion report.
- Fill in and submit the new summary.
  - Enter the same basic details in the corrected return that you reported in the original annual information return. On the Specification details tab, answer *No* to the question *Are you reporting specification details on dividends*.
  - Go to the Summary details tab and select *I am reporting new summary details or correcting previously filed details*. Fill in the corrected summary details.
  - Go to the *Preview and send* tab. Check the details and submit the corrected return.