

e-File tax.fi/mytax



62 ITEMIZATION OF RESERVES, REVALUATIONS, AND DEPRECIATION OF FIXED ASSETS 2021

This form is for reporting company reserves, revaluations, and depreciation expenses on depreciable fixed assets.

Taxpayer's name				Business ID			
. , , , , , , , , , , , , , , , , , , ,							
				Accounting period (ddmmy	yyy – ddmn	nyyyy)
					-		
				•			
Depreciation expenses itemized Always cor Do not include the unused expenses in the am				expenses that are lef	ft unuse	d for tax pu	rposes
A Moveable non-current assets (§ 30 and § 31, Business Tax Act)			B Buildings e.g. a	retail space, factor n 1, Business Tax A	y vct)		
(g oo and g o i, Zaomoos Tax roo,	€	С	(3 0 112) 00000010	, Baomoco Tax 7		€	С
1 Undepreciated balance at beginning			1 Undepreciated a	equisition cost at			
of the tax year				ar			+
2 Additions			2 Additions				
Retirements			Retirements				
3 Sales proceeds and insurance indemnities				undepreciated, tax) x Act)			
4 Covered by replacement reserve			4 Covered by replac	cement reserve			
5 Depreciation permitted by tax laws (Business Tax Act)			5 Depreciation perm				
6 Additional depreciation (§ 32, Business Tax Act) and tax-relief depreciation			6 Additional depred	ciation (§ 40)			
7 Remaining undepreciated balance at end of tax year			7 Remaining under at end of tax year	preciated balance			
8 Amount of planned depreciation with P/L effect			8 Amount of planne				
9 Increase in difference between book and planned depreciation				ence between book ciation			
10 Decrease in difference between book and planned depreciation			10 Decrease in diff				
11 Difference book/plan (if difference is negative, write minus sign)			· ·	/plan (if difference is			
C Buildings e.g. an office, house, other resi	idential prope	ortios		onstructions, e.g. to	anke fo	r fuol	
(§ 34.2, subsection 2, Business Tax Act)	identiai propi	riues	(§ 34.2, subsection	n 3–5, Business Tax	(Act)	riuei	
	€	С				€	С
1 Undepreciated acquisition cost at beginning of tax year			1 Undepreciated ad beginning of tax ye	cquisition cost at			
2 Additions			2 Additions				
Retirements			Retirements				
3 Acquisition cost (undepreciated, tax) (§ 41, Business Tax Act)				undepreciated, tax) x Act)			
4 Covered by replacement reserve			4 Covered by replace	cement reserve			
5 Depreciation permitted by tax laws (4%)			5 Depreciation perm (Business Tax Act)	itted by tax laws			_
6 Additional depreciation (§ 40)			6 Additional depred	ciation (§ 40)			\perp
7 Remaining undepreciated balance at end of tax year			7 Remaining under at end of tax year .	oreciated balance			\perp
8 Amount of planned depreciation with P/L effect			8 Amount of planne P/L effect	ed depreciation with			
9 Increase in difference between book and planned depreciation			9 Increase in different and planned depre	ence between book ciation			\perp
10 Decrease in difference between book and planned depreciation			10 Decrease in diff				\perp
11 Difference book/plan (if difference is negative, write minus sign)			11 Difference book negative, write min	/plan (if difference is us sign)			

VEROH 3050e 1.2021 (page 1/2)





62 ITEMIZATION OF RESERVES, REVALUATIONS, AND DEPRECIATION OF FIXED ASSETS 2021

Taxpayer's name	Business ID

E Other depreciation, e.g. computer Software and patents (§ 27c, § 33, subsection 2, § 33a, § 36–39, Business Tax Act)				
	€	С		
Undepreciated acquisition cost at beginning of tax year				
2 Additions				
Retirements				
3 Acquisition cost (undepreciated, tax) (§ 41, Business Tax Act)				
4 Covered by replacement reserve				
6 Additional depreciation (§ 40)				
7 Remaining undepreciated balance at end of tax year				
8 Amount of planned depreciation with P/L effect				
9 Increase in difference between book and planned depreciation				
10 Decrease in difference between book and planned depreciation				
11 Difference book/plan (if difference is negative, write minus sign)				

F Capitalized expenditure (§ 24 and § 25, Business Tax Act)			
	€	С	
1 Undepreciated acquisition cost at beginning of tax year			
2 Additions			
5 Depreciation permitted by tax laws (Business Tax Act)			
7 Remaining undepreciated balance at end of tax year			
8 Amount of planned depreciation with P/L effect			
9 Increase in difference between book and planned depreciation			
10 Decrease in difference between book and planned depreciation			
11 Difference book/plan (if difference is negative, write minus sign)			

I Itemization of the reserves included in the balance sheet			
	€	С	
1 Operational reserve		_	
2 Replacement reserve			
3 Loan loss provision		_	
4 Guarantee provision			
5 Residential property reserve			
6 Mandatory reserves (Chpt. 5, § 14 Acc. Act)			
(
7 Other reserves			

II Itemization of revaluations			
	€	С	
1 Increases in value with P/L effect			
2 Taxable portion			
3 Reductions in value with P/L effect			
4 Tax-deductible portion			

III Specification of tax-relief depreciation				
	€	С		
1 Investments in machinery and equipment during the tax year				
2 Depreciation on investments in machinery and equipment				

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.