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62 ITEMIZATION OF RESERVES, REVALUATIONS, AND DEPRECIATION OF FIXED ASSETS 2022

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

Taxpayer's name			Business ID		
Tanpayor o namo			ם פסווופסס וח		
			Accounting period ((ddmmyyyy – ddi	nmyyyy)
Depreciation expenses itemized Always component include the unused expenses in the amo			expenses that are le	ft unused for tax	purposes
A Moveable non-current assets	unts you enter on i	B Buildings e.g. a	ı retail space, factor	·v	
(§ 30 and § 31, Business Tax Act)		(§ 34.2, subsection	n 1, Business Tax A	Act)	
	€ c			€	С
1 Undepreciated balance at beginning		1 Undepreciated a	cquisition cost at		
of the tax year		beginning of tax ye	ear		_
2 Additions		2 Additions			
Retirements		Retirements			
3 Sales proceeds and insurance indemnities		3 Acquisition cost ((undepreciated, tax) x Act)		
			,		
4 Covered by replacement reserve		' '	cement reserve		_
5 Depreciation permitted by tax laws (Business Tax Act)		5 Depreciation pern (7%)	nitted by tax laws		_
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 .	oreciated balance		
8 Amount of planned depreciation with P/L effect		8 Amount of planne with P/L effect	ed depreciation		\perp
9 Increase in difference between book and planned depreciation			ence between book ciation		\bot
10 Decrease in difference between book and planned depreciation		10 Decrease in diff book and planned	ference between depreciation		
11 Difference book/plan (if difference is negative, write minus sign)		11 Difference book negative, write min	/plan (if difference is lus sign)		
C Buildings e.g. an office, house, other resid (§ 34.2, subsection 2, Business Tax Act)	ential properties	D Buildings and o	constructions, e.g. t on 3–5, Business Ta	anks for fuel	
. , , ,	€ c	(3 0 112)	,	€	С
1 Undepreciated acquisition cost at		1 Undepreciated a			
beginning of tax year		beginning of tax ye	ear		
2 Additions		2 Additions			$+\!\!-\!\!\!-$
Retirements		Retirements			
3 Acquisition cost (undepreciated, tax) (§ 41, Business Tax Act)		3 Acquisition cost ((§ 41, Business Ta	(undepreciated, tax) x Act)		\perp
4 Covered by replacement reserve			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	preciated balance		
8 Amount of planned depreciation with P/L effect		8 Amount of planne	ed depreciation with		
9 Increase in difference between book and planned depreciation		9 Increase in differ	ence between book		
10 Decrease in difference between book and planned depreciation		10 Decrease in diff			

11 Difference book/plan (if difference is negative, write minus sign)

11 Difference book/plan (if difference is negative, write minus sign)





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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)			
(6) (6) (6) (6) (7)			
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			

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