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62 ITEMIZATION OF RESERVES, REVALUATIONS, AND DEPRECIATION OF FIXED ASSETS 2023

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

| Taynayor's namo | | | | Business ID | | | |
|---|---------------|-----------|--|--|--------|------------------|-------|
| Taxpayer's name | | | | Business ID | | | |
| | | | | | | | |
| | | | | Accounting period (| ddmn | nyyyy – ddmm | уууу) |
| | | | | | _ | | |
| | | | | | | | |
| Depreciation expenses itemized Always comp | | | | expenses that are lef | t unus | sed for tax purp | ooses |
| Do not include the unused expenses in the amou | unts you ente | er on iir | | retail space, factor | v | | |
| (§ 30 and § 31, Business Tax Act) | | \square | (§ 34.2, subsection | n 1, Business Tax A | ct) | | |
| | € | С | | | | € | С |
| 1 Undepreciated balance at beginning of the tax year | | | 1 Undepreciated ac beginning of tax year | equisition cost at ar | | | |
| 2 Additions | | Щ | 2 Additions | | | | |
| Retirements | | | Retirements | | | | |
| 3 Sales proceeds and insurance indemnities | | H | 3 Acquisition cost ((§ 41, Business Tax | undepreciated, tax) (Act) | | | |
| 4 Covered by replacement reserve | | Ш | 4 Covered by replac | ement reserve | | | |
| 5 Depreciation permitted by tax laws (Business Tax Act) | | | 5 Depreciation perm (7%) | itted by tax laws | | | |
| 6 Additional depreciation (§ 32, Business Tax Act) and tax-relief depreciation | | | 6 Additional deprec | iation (§ 40) | | | |
| 7 Remaining undepreciated balance at end of tax year | | | 7 Remaining undep at end of tax year | reciated balance | | | |
| 8 Amount of planned depreciation with P/L effect | | | 8 Amount of planne with P/L effect | d depreciation | | | |
| 9 Increase in difference between book and planned depreciation | | | 9 Increase in differe | ence between book ciation | | | |
| 10 Decrease in difference between book and planned depreciation | | | 10 Decrease in diffe | | | | |
| 11 Difference book/plan (if difference is negative, write minus sign) | | | 11 Difference book/ negative, write minu | plan (if difference is us sign) | | | |
| C Buildings e.g. an office, house, other reside (§ 34.2, subsection 2, Business Tax Act) | ential prope | rties | D Buildings and c | onstructions, e.g. ta n 3–5, Business Tax | anks (| for fuel | |
| | € | С | (6))) | | | € | С |
| 1 Undepreciated acquisition cost at beginning of tax year | | | 1 Undepreciated ac | equisition cost at ar | | | |
| 2 Additions | | | 2 Additions | | | | |
| Retirements | | | Retirements | | | | |
| 3 Acquisition cost (undepreciated, tax) (§ 41, Business Tax Act) | | | 3 Acquisition cost (| undepreciated, tax) | | | |
| 4 Covered by replacement reserve | | | 4 Covered by replac | ement reserve | | | |
| 5 Depreciation permitted by tax laws (4%) | | | 5 Depreciation permi | | | | |
| 6 Additional depreciation (§ 40) | | | 6 Additional deprec | iation (§ 40) | | | |
| 7 Remaining undepreciated balance at end of tax year | | | 7 Remaining undep at end of tax year | reciated balance | | | |
| 8 Amount of planned depreciation with P/L effect | | | 8 Amount of planne P/L effect | d depreciation with | | | |
| 9 Increase in difference between book and planned depreciation | | | 9 Increase in different and planned depred | ence between book ciation | | | |
| 10 Decrease in difference between book and planned depreciation | | | 10 Decrease in difference to book and planned of | erence between | | | |
| 11 Difference book/plan (if difference is negative, write minus sign) | | | 11 Difference book/ negative, write minu | plan (if difference is us sign) | | | |





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| Taxpayer's name | Business ID |
|-----------------|-------------|
| | |
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| | |
| | |

| 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) | | | |
| (0 | | | |
| 7 Other reserves | | | |

| Il 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 | |
| Previous years' investments in machinery and equipment | | | |
| 2 Depreciation on the above, booked during previous years | | | |
| 3 Depreciation on the above, booked this tax year | | | |
| 4 Investments in machinery and equipment during the tax year | | | |
| 5 Depreciation on this year's machinery and equipment | | | |
| 6 Depreciation for the tax year, machinery&equipment, totals | | | |

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