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## **62** ITEMIZATION OF RESERVES, REVALUATIONS, AND DEPRECIATION OF FIXED ASSETS 2020

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

Taynayer's name				Business ID			
Taxpayer's name				Business ID			
				Accounting period (	ddmm	nyyyy – ddmm	уууу)
					_		
Depreciation expenses itemized Always comp	olete Form 1	2A to re	enort the depreciation	evnences that are lef	t unus	ed for tay nur	nneae
Do not include the unused expenses in the amount				expenses that are lef	turius	ed for tax purp	JUSES
A Moveable non-current assets			P Puildings o g	retail space, factor	.,		
(§ 30 and § 31, Business Tax Act)			(§ 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			$oxed{oxed}$
2 Additions			2 Additions				
Retirements			Retirements				
3 Sales proceeds and insurance indemnities			3 Acquisition cost ((§ 41, Business Tax	undepreciated, tax)  Act)			<u> </u>
4 Covered by replacement reserve			4 Covered by replac	ement reserve			
5 Depreciation permitted by tax laws (Business Tax Act)			5 Depreciation perm				<u> </u>
6 Additional depreciation (§ 32, Business Tax Act) and tax-relief depreciation			6 Additional deprec	iation (§ 40)			$oxed{oxed}$
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	ed depreciation			
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 diffe				
11 Difference book/plan (if difference is negative, write minus sign)			11 Difference book/ negative, write mine	/plan (if difference is us sign)			
C Buildings e.g. an office, house, other reside (§ 34.2, subsection 2, Business Tax Act)	ential prope	erties	D Buildings and c	onstructions, e.g. ta n 3–5, Business Tax	anks f	for fuel	
	€	С				€	С
1 Undepreciated acquisition cost at beginning of tax year			1 Undepreciated ac	equisition cost at ar			
2 Additions							
Retirements			Retirements				
3 Acquisition cost (undepreciated, tax)				undepreciated, tax)			
(§ 41, Business Tax Act)			(§ 41, Business Tax	(Act)			+-
4 Covered by replacement reserve		$\mid - \mid$		ement reserve			₩
5 Depreciation permitted by tax laws (4%)			5 Depreciation permi (Business Tax Act)	itted by tax laws			_
6 Additional depreciation (§ 40)			6 Additional deprec	iation (§ 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			P/L effect				$oxed{oxed}$
9 Increase in difference between book and planned depreciation		Ш		ence between book ciation			$oxed{oxed}$
10 Decrease in difference between book and planned depreciation		Ш	10 Decrease in diffe				$oxed{oxed}$
11 Difference book/plan (if difference is negative, write minus sign)			11 Difference book/ negative, write min	/plan (if difference is us sign)			





## **62** ITEMIZATION OF RESERVES, REVALUATIONS, AND DEPRECIATION OF FIXED ASSETS 2020

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)				
(1)				
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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