



## INHERITANCE TAX RETURN

to be filed only if the decedent's domicile at time of death was not Finland (i.e. a Finnish estate inventory deed not be written)

### I Decedent

Name	Finnish personal ID or date of birth	Date of death (dd.mm.yyyy)
Country of residence	Citizenship	Country of tax residence
<input type="checkbox"/> Decedent lived in the country of tax residence for at least the past five years	Decedent had a place of residence in Finland <input type="checkbox"/> in the past five years <input type="checkbox"/> earlier	

### II Contact information

For further information regarding inheritance taxation, contact	Telephone

<input type="checkbox"/> The shareholders have authorized a representative for the estate (power of attorney enclosed)		
Contact information of a shareholder or authorized representative (delivery address for tax mail to the estate)		
Name		
Street address		
Postal code	Post office name	Country

### III Inheritor

Name	Finnish personal ID or date of birth	Country of residence on date of death, if not Finland
Street address		
Postal code	Post office name	Country
Tax bracket <input type="checkbox"/> 1. <input type="checkbox"/> 2.	<input type="checkbox"/> Right to tax deduction for minors	<input type="checkbox"/> Right to deduction for spouses

### IV Share in the estate

	EUR	c
Your share in the entire estate		

### V Specification of your share (specify only the assets mentioned below)

	EUR	c
1. Immovable property located in Finland		
2. Corporate stock or shares in a company when over 50 % of the company's assets is immovable property located in Finland		
3. Other assets located in Finland (only types of property mentioned in a double taxation convention)		
Debts and obligations connected to assets in sections 1-3		
Assets included in your share which have been inherited within the past two years		
The bracket of the decedent in relation to a previous decedent <input type="checkbox"/> 1. <input type="checkbox"/> 2.		


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Personal ID of the inheritor

<b>VI Tax paid to another country</b>	EUR	c
Inheritance tax paid to another country on assets listed in section IV (or other equivalent tax)		

<b>VII Indemnity you have received based on a beneficiary clause</b>	EUR	c
Life insurance benefit		
Individual retirement pension insurance benefit		
Exceeding part of the individual retirement pension benefit		
<input type="checkbox"/> Individual retirement pension insurance was taken out 18 September 2009 or after		

<b>VIII Gifts you have received from the decedent</b>	EUR	c
Gifts under EUR 5 000 that you have received from the decedent within the past three years		

**IX Requests regarding a change-of-generation tax relief and the application of a preliminary ruling**

<input type="checkbox"/>	I seek a relief of the inheritance tax (§ 55, Inheritance and Gift Tax Act).
<input type="checkbox"/>	I seek extended payment time for the inheritance tax (§ 56, Inheritance and Gift Tax Act).
<input type="checkbox"/>	I seek the application of a preliminary ruling on the inheritance taxation.

**Date and signature**

Date	Signature

36202