



Finnish Tax Administration  
OCR service -  
Yhteisölomakkeiden optinen lukupalvelu  
PO Box 200  
00052 VERO

Taxpayer's name	Business ID
	Accounting period (ddmmyyyy-ddmmyyyy)
Further information will be given by (name)	Telephone
<input type="checkbox"/> Has activity in Finland (mainland) and Åland Islands	

**2 Permanent establishment for purposes of income tax**

<input type="checkbox"/> The company believes that a PE for income tax purposes is formed; or the company owns immovable property in Finland.	<input type="checkbox"/> The company believes that it should not be treated as having a PE for income tax purposes. Fill out Form 80.
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**3 Further details**

<input type="checkbox"/> The company does <b>not</b> conduct business (§ 1, subsection 1, Business Tax Act)	
<input type="checkbox"/> Financial statements comply with international standards.	<input type="checkbox"/> Has to prepare Transfer Pricing Documentation (§ 14 a, VML) (complete Form 78).
Has a branch office or a PE been incorporated as provided in § 52d, Business Tax Act? Or has the company transferred the business unit formed by a branch/PE as provided in § 52d, Business Tax Act?	
	<input type="checkbox"/> Yes

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**Calculation of taxable income (Business Tax Act)**

4 Business income (continued on page 2)	Accounting		Tax accounting	
	€	c	€	c
<b>1 Net sales</b>				
Sales of goods and services, external .....				
Sales of goods and services to the parent/principal .....				
Sales of goods and services to intra-group companies				
<b>2 Other income from business activities</b>				
Capital gains for selling shares included in fixed assets (Form 71A and/or 71B) .....				
Taxable portion (§ 6b and § 51d, Business Tax Act) (Form 71B) .....				
Capital gains from selling real estate included in fixed assets .....				
Other revenues from sideline business				
<b>3 Financial income</b>				
Receipts of dividends and profit surplus (Form 73) .....				
Taxable portion (§ 6a, Business Tax Act) .....				
Shares of profits for consortia .....				
Taxable portions of profit shares (§ 16 and § 16a, Income Tax Act) .....				
Income from capital redemption policies, etc. ....				
Taxable portion .....				
Other financial income, other interest income				
<b>4 Revaluation gains</b> .....				
Taxable portion (§ 5a, Business Tax Act)				
<b>5 Group subsidy received</b> (Form 65)				
<b>6 Income from decreases of reserves</b> .....				
Taxable portion (§ 43 and § 47, Business Tax Act)				



Business ID

	Accounting		Tax accounting	
	€	c	€	c
<b>7 Shares of profits in Controlled Foreign Company (Form 74)</b>				
<b>8 Capital gains from other assets</b>				
<b>9 Other taxable revenues (not included in P/L)</b>				
<b>10 TAXABLE BUSINESS INCOME, TOTAL</b>				
<b>11 Refunds of taxes</b>				
<b>12 Other tax-exempt revenues of the P/L</b>				

Calculation of taxable income (Business Tax Act)	Accounting		Tax accounting	
	€	c	€	c
<b>5 Business costs (continued on page 3)</b>				
<b>1 Raw materials and services</b>				
Purchases, variation in stocks and inventory .....				
Services – from parent/principal and associated companies .....				
Services – from external providers				
<b>2 Staff expenses</b>				
Wages and salaries, work done in Finland .....				
Pension expenses, work done in Finland .....				
Other payroll expenses, work done in Finland .....				
Staff expenses related to PE in Finland, work done in other countries				
<b>3 Depreciation and reduction in value of fixed assets</b>				
Depreciation .....				
Deductible portion (§ 24, § 30 to § 34, § 36 to § 41, Business Tax Act) (Form 62) .....				
Reduction in value of fixed assets .....				
Deductible portion (§ 42, Business Tax Act)				
<b>4 Other business costs</b>				
Entertainment expenses .....				
Deductible portion 50% (§ 8.1.8, Business Tax Act) .....				
Donations granted .....				
Deductible portion (§ 57, Income Tax Act, etc.) .....				
Capital losses for selling securities / fixed assets (Form 71A and/or 71B).....				
Deductible portion (§ 6b and § 51d, Business Tax Act) (Form 71B) .....				
Write-offs within Accounts Receivable .....				
PE-related management costs of the parent/principal.....				
Other deductible business costs .....				
<b>Non-deductible costs</b>				
Direct taxes.....				
Punitive tax increases and late-filing penalties .....				
Fines and other penalties				

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**Calculation of taxable income (Business Tax Act)**

**5 Business costs**

	Accounting		Tax accounting	
	€	c	€	c
Reduction in value of shares included in fixed assets .....				
Statutory reserves .....			_____	
Other non-deductible costs				
<b>5 Financial expenses</b>				
Interest paid to parent/principal .....				
Deductible portion .....				
Interest paid to group undertakings/companies (§ 18 a, act on business tax) .....				
Interest paid to associated/affiliated companies .....				
Other interest paid .....				
Financial expenses treated as interest paid (§ 18 a, act on business tax) .....				
Adjustment of interest paid (§ 18 a, act on business tax) .....				
Group support and write-offs of Acc Receivable (§ 16, subsection 1.7, Business Tax Act) .....			_____	
Losses of other financial assets and final reductions in value .....				
Deductible portion .....				
Capital losses for selling financial assets .....				
Other financial expenses				
<b>6 Group subsidy paid out (Form 65)</b>				
<b>7 Increases of reserves</b> .....			_____	
Deductible portion (§ 43 and § 47, Business Tax Act)				
<b>8 Capital losses from and write-downs of other assets</b> .....			_____	
Deductible portion				
<b>9 Write-downs of receivables included in other assets</b> .....			_____	
Deductible portion				
<b>10 Additional deduction for research and development</b>				
<b>11 Other deductible costs</b> (not included in P/L)				
<b>12 TAX-DEDUCTIBLE BUSINESS COSTS, TOTAL</b>				

**6 Taxable profits / Tax-deductible losses**

If the corporate taxpayer has receipts of income from an agricultural source, file Form 7M.

PROFIT	€	c	LOSS	€	c
_____	_____		<b>Amounts not taken into consideration</b>		
<b>Profit from business activities</b>			<b>Loss from business activities</b>		

<b>Taxes at source, withheld in Finland on company income</b> (§ 7, Act on Nonresidents' income)		
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**7 Key figures for the parent/principal company**

Turnover of the parent/principal (entire operations)		
Total expenses		
Profit or loss for the accounting period		
Number of staff		



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**Calculation of net worth**

<b>8 Assets</b>	€	c		€	c
<b>Fixed assets and other non-current investment</b>			<b>Financial assets</b>		
Intangible assets .....			Accounts receivable .....		
Other non-current investments .....			Receivables from companies within the same group .....		
Real estate, buildings and structures (Form 18) .....			Receivables from associated / affiliated companies .....		
Machinery and equipment .....			Loans receivable .....		
Cash advances paid .....			Securities included in financial assets (Form 8A) .....		
Securities included in fixed assets (Form 8A) .....			Other financial assets and other receivables .....		
Receivables from companies within same group .....			Financial assets, total		
Receivables from associated / affiliated companies .....			<b>Other assets</b>		
Other non-current receivables .....			Securities (Form 8A) .....		
Other fixed assets .....			Real property and buildings (Form 18) .....		
Fixed and non-current assets, total			Receivables from companies within the same group .....		
<b>Current assets</b>			Other receivables .....		
Real estate and buildings / current assets .....			Other assets of this category .....		
Other current assets .....			Total other assets		
Current assets, total			<b>ASSETS TOTAL</b>		

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<b>9 Liabilities</b>	€	c		€	c
Loans from financial institutions .....			Other liabilities .....		
Amounts owed to companies within same group .....			Subordinated loans taken .....		
Amounts owed to associated/affiliated companies.....			<b>LIABILITIES TOTAL</b>		
Amounts owed to shareholders .....			<b>Current liabilities total</b>		
Accruals and Deferred Income			<b>Non-current liabilities total</b>		

**10 Auditor's report**

Have the auditors given their report?
<input type="checkbox"/> Yes <input type="checkbox"/> No, will give later <input type="checkbox"/> No, because no auditor has been appointed under Chapter 2, § 2, Auditing Act
Are there any disapproving statements or remarks (Chapter 3, § 5, Auditing Act) in the auditor's report?
<input type="checkbox"/> No <input type="checkbox"/> Yes

**11 Changes of shareholding, information on past losses**

Enter the tax year when the transfer took place if more than half of the shares changed ownership during the tax year, or if shares were transferred gradually during several years. If the change took place gradually during several years, enter the tax year before or during which such losses occurred that are not deductible due to changes of ownership.	Tax year

Date	Signature and printed name