



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 engages in nonbusiness activities only (§ 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	

4 List of shareholders, valid at the end of company accounting year

Shareholder's name	Personal identity code or business ID	Taxpayer Identification Number (TIN)	Number of shares
<input type="checkbox"/> All shareholders have less than 10 % holding.			



Business ID

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

	Accounting		Tax accounting	
	€	c	€	c
1 Net sales				
Sales of goods and services, external				
Sales of goods and services to the parent/principal				
Sales of goods and services to intra-group companies				
2 Other income from business activities				
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				
3 Financial income				
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				
4 Revaluation gains				
Taxable portion (§ 5a, Business Tax Act)				
5 Group subsidy received (Form 65)				
6 Income from decreases of reserves				
Taxable portion (§ 43 and § 47, Business Tax Act)				
7 Shares of profits in Controlled Foreign Company (Form 74)				
8 Capital gains from other assets				
9 Revenue from indirect disposals of real property				
10 Other taxable revenues (not included in P/L)				
11 TAXABLE BUSINESS INCOME, TOTAL				
12 Refunds of taxes				
13 Other tax-exempt revenues of the P/L				

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Business ID

Calculation of taxable income (Business Tax Act)
6 Business costs (continued on page 4)

		Accounting		Tax accounting	
		€	c	€	c
1 Raw materials and services					
Purchases, variation in stocks and inventory					
Services – from parent/principal and associated companies					
Services – from external providers					
2 Staff expenses					
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					
3 Depreciation					
Depreciation					
Deductible portion (§ 24, § 30 to § 34, § 36 to § 41, Business Tax Act) (Form 62)					
4 Other business costs					
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					
Non-deductible costs					
Direct taxes					
Punitive tax increases and late-filing penalties					
Fines and other penalties					

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Business ID

Calculation of taxable income (Business Tax Act)
6 Business costs

	Accounting		Tax accounting	
	€	c	€	c
Reduction in value of shares included in fixed assets				
Statutory reserves				
Group support and write-offs of Acc Receivable (\$ 16, subsection 1.7, Business Tax Act)				
Other non-deductible costs				
5 Financial expenses				
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)				
Losses of other financial assets and final reductions in value				
Deductible portion				
Capital losses for selling financial assets				
Other financial expenses				
6 Group subsidy paid out (Form 65)				
7 Increases of reserves				
Deductible portion (\$ 43 and § 47, Business Tax Act)				
8 Capital losses from and write-downs of other assets				
Deductible portion				
9 Write-downs of receivables included in other assets				
Deductible portion				
10 Claim on a temporary additional deduction for R&D (Form 67A)				
11 Claim on the general additional deduction for R&D (Form 67Y)				
12 Claim on an extra additional deduction for R&D (Form 67Y)				
13 Other deductible costs (not included in P/L)				
14 TAX-DEDUCTIBLE BUSINESS COSTS, TOTAL				

7 Taxable profits / Tax-deductible losses

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

PROFIT	€	c	LOSS	€	c
			Amounts not taken into consideration		
Profit from business activities			Loss from business activities		

Taxes at source, withheld in Finland on company income (§ 7, Act on Nonresidents' income)

8 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		



Business ID

Calculation of net worth
9 Assets

	€	c		€	c
Fixed assets and other non-current investment			Financial assets		
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			Other assets		
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		
Current assets			Other receivables		
Real estate and buildings / current assets			Other assets of this category		
Other current assets			Total other assets		
Current assets, total			ASSETS TOTAL		

10 Liabilities

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

11 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

12 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