VERO SKATT

71B TAXABLE CAPITAL GAINS AND TAX-DEDUCTIBLE CAPITAL LOSSES 2026

Name of taxpayer	Business ID
	Accounting period (ddmmyyyy–ddmmyyyy)
	—

Other assets

2 Capital and liquidation gains on other assets

Other assets includes capital and liquidation gains on the sale of a real estate unit, an apartment in a housing company, shares or partnership interests, for example.

	1		2	
1 Subject of sale	☐ Business ID		☐ Business ID	
Identifier type of the subject of sale	☐ Property identifier		☐ Property identifier	
	☐ Country code		☐ Country code	
Name / description of property				
Business ID / property identifier / country code				
2 Date acquired (ddmmyyyy)				
3 Date sold (ddmmyyyy)				
4 Share of ownership after the sale (%)				
	€	c	€	c
5 Selling price				
6 Acquisition cost, undepreciated, tax accounting				
7 Selling costs				
8 Capital and liquidation gain				
Capital and liquidation gains in total transfer the amount to the summary calculation of other assets below (section 5)				

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Business ID

3 Capital and liquidation losses from other assets deductible with limitations

Capital and liquidation losses from shares and partnership interests included in other assets. Do not enter here capital or liquidation losses from the shares of a housing company or real estate company or from the shares of a limited liability company whose primary business is owning or holding real estate.

	1		2	
1 Subject of sale Name				
Business ID				
Country code				
2 Date acquired (ddmmyyyy)				
3 Date sold (ddmmyyyy)				
4 Share of ownership before selling (%)				
	€	c	€	c
5 Selling price				
6 Acquisition cost, undepreciated, tax accounting				
7 Selling costs				
8 Capital loss and liquidation loss				
Total capital and liquidation losses deductible with limitations transfer the amount to the summary calculation of other assets below (section 5)				

4 Capital and liquidation losses from other assets deductible without limitations

All other capital and liquidation losses included in other assets. Enter here capital and liquidation losses from real estate units, housing companies and real estate companies, for example. Also enter capital and liquidation losses from ETFs, warranties, forward contracts, options and bond loans, and – under certain conditions – on investment fund units.

	1		2	
1 Subject of sale				
Identifier type of the subject of sale	☐ Business ID ☐ Property identifier ☐ Country code		☐ Business ID ☐ Property identifier ☐ Country code	
Name / description of property				
Business ID / property identifier / country code				
	€	c	€	c
2 Selling price				
3 Acquisition cost, undepreciated, tax accounting				
4 Selling costs				
5 Capital loss and liquidation loss				
Capital and liquidation losses in total (transfer to tax return 6B or 6U)				

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Business ID

71B TAXABLE CAPITAL GAINS AND TAX-DEDUCTIBLE CAPITAL LOSSES 2026

5 Summary: Capital and liquidation gains and capital and liquidation losses on other assets

	€	c
Capital and liquidation gains on other assets in total (transfer from section 2)		
Previous years' allowable (or undeducted) capital and liquidation losses from other assets[1]		
Capital and liquidation gains on other assets after deduction of allowable losses from previous years		
Total capital and liquidation losses deductible with limitations, generated during the tax year (transfer from section 3)		
Total capital and liquidation gains on other assets (transfer to tax return 6B or 6U) or		
Total undeducted capital and liquidation losses from other assets, generated during the tax year (do not transfer to tax return 6B or 6U, will be allowed for deduction in the following years).		

[1] See the tax decision. Losses will be deducted from oldest to newest. The amount of losses entered in the field may not exceed the amount of gains.

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Fixed assets

6 Capital and liquidation gains on fixed-asset shares

Capital and liquidation gains on fixed-asset shares (including capital and liquidation gains on the sale of shares in a housing company or real estate company)

	1		2	
1 Subject of sale Name				
Business ID				
Country code				
2 Date acquired (ddmmyyyy)				
3 Date sold (ddmmyyyy)				
4 Share of ownership after the sale (%)				
	€	c	€	c
5 Selling price or probable selling price				
6 Acquisition cost, undepreciated, tax accounting				
7 Selling costs				
8 Capital and liquidation gain				
Capital and liquidation gains in total transfer to summary calculation of fixed assets (section 12)				

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Business ID

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7 Capital and liquidation losses from fixed-asset shares deductible with limitations

Do not enter here capital or liquidation losses from the shares of a housing company or real estate company or from the shares of a limited liability company whose primary business is owning or holding real estate.

	1		2	
1 Subject of sale Name				
Business ID				
Country code				
2 Date acquired (ddmmyyyy)				
3 Date sold (ddmmyyyy)				
4 Share of ownership before selling (%)				
	€	c	€	c
5 Selling price or probable selling price				
6 Acquisition cost, undepreciated, tax accounting				
7 Selling costs				
8 Dividend or group contribution from a sold company that was owned for less than a year				
9 Capital and liquidation loss deductible with limitations				
Total capital and liquidation losses deductible with limitations transfer to summary calculation of fixed assets (section 12)				

8 Capital and liquidation gains on partnership interests included in fixed assets

	1		2	
1 Subject of sale Name				
Business ID				
2 Date acquired (ddmmyyyy)				
3 Date sold (ddmmyyyy)				
4 Share of ownership after the sale (%)				
	€	c	€	c
5 Selling price or probable selling price				
6 Acquisition cost, undepreciated, tax accounting				
7 Selling costs				
8 Capital and liquidation gain				
Capital and liquidation gains in total transfer to summary calculation of fixed assets (section 12)				

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71B TAXABLE CAPITAL GAINS AND TAX-DEDUCTIBLE CAPITAL LOSSES 2026

Business ID

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9 Capital and liquidation losses from partnership interests included in fixes assets and deductible with limitations

	1		2	
1 Subject of sale Name				
Business ID				
2 Date acquired (ddmmyyyy)				
3 Date sold (ddmmyyyy)				
4 Share of ownership before selling (%)				
	€	c	€	c
5 Selling price or probable selling price				
6 Acquisition cost, undepreciated, tax accounting				
7 Selling costs				
8 Capital and liquidation loss deductible with limitations				
Total capital and liquidation losses deductible with limitations transfer to summary calculation of fixed assets (section 12)				

10 Capital gains on real estate included in fixed assets

	1		2	
1 Subject of sale Name / description of property				
Property identifier				
Country code				
	€	c	€	c
2 Selling price				
3 Acquisition cost, undepreciated, tax accounting				
4 Selling costs				
5 Capital gain				
Capital gains in total (transfer to tax return 6B or 6U)				

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71B TAXABLE CAPITAL GAINS AND TAX-DEDUCTIBLE CAPITAL LOSSES 2026

Business ID

11 Capital and liquidation losses from real estate included in fixed assets and on the sale of housing company and real estate company shares, deductible without limitations

	1		2	
1 Subject of sale				
	☐ Business ID		☐ Business ID	
Identifier type of the subject of sale	☐ Property identifier		☐ Property identifier	
	☐ Country code		☐ Country code	
Name / description of property				
Business ID / property identifier / country code				
	€	c	€	c
2 Selling price				
3 Acquisition cost, undepreciated, tax accounting				
4 Selling costs				
5 Capital loss and liquidation loss				
Capital and liquidation losses in total (transfer to tax return 6B or 6U)				

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12 Summary: Capital and liquidation gains and capital and liquidation losses on fixed assets

Capital and liquidation gains and capital and liquidation losses on fixed-asset shares	€	c
Capital and liquidation gains on fixed-asset shares in total (transfer from section 6)		
Previous years' allowable (or undeducted) capital and liquidation losses from fixed-asset shares and partnership interests[1]		
Capital and liquidation gains on fixed-asset shares after deduction of allowable losses from previous years (if there is no loss for the tax year, transfer this to tax return 6B or 6U)		
Total capital and liquidation losses from fixed-asset shares, generated during the tax year (transfer from section 7)		
Total capital and liquidation losses from partnership interests included in fixed assets, generated during the tax year (transfer from section 9)		
Total capital and liquidation gains on fixed-asset shares (after deduction of losses) (transfer to tax return 6B or 6U) or		
Total undeducted capital and liquidation losses from fixed-asset shares generated during the tax year (do not transfer to tax return 6B or 6U, will be allowed for deduction in the following years).		

[1] See the tax decision. Losses will be deducted from oldest to newest. The amount of losses entered in the field may not exceed the amount of gains.

Capital and liquidation gains and capital and liquidation losses on partnership interests included in fixed assets	€	c
Total capital and liquidation gains on partnership interests included in fixed assets (transfer from section 8)		
Previous years' allowable (or undeducted) capital and liquidation losses[1] on partnership interests included in fixed assets[1]		
Capital and liquidation gains on partnership interests included in fixed assets after deduction of allowable losses from previous years (if there is no loss for the tax year, transfer this to tax return 6B or 6U)		
Total capital and liquidation losses from partnership interests included in fixed assets, generated during the tax year (transfer from section 9 any loss that has not been used to offset capital and liquidation gains on fixed assets during the tax year)		
Total capital and liquidation gains on partnership interests included in fixed assets (after deduction of losses) (transfer to tax return 6B or 6U) or		
Total undeducted capital and liquidation losses from partnership interests included in fixed assets, generated during the tax year (do not transfer to tax return 6B or 6U, will be allowed for deduction in the following years)		

[1] See the tax decision. Losses will be deducted from oldest to newest. The amount of losses entered in the field may not exceed the amount of gains.

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