



To be completed under the provisions
of Act on the Taxation of Shareholders
in Controlled Foreign Companies
(6.12.1994/1217)

Taxpayer's name		Business ID or personal identity code	
		Accounting period (ddmmyyyy-ddmmyyyy)	
		-	

CFC details

Name		Jurisdiction country code	
Line of business			
Accounting period (ddmmyyyy - ddmmyyyy)		Currency	Exchange rate
Shareholder's direct ownership interest or beneficial share and indirect interest through other foreign holdings			%

Calculation of CFC income

	€	c
CFC revenues and expenses (calculated according to the Business Tax Act)		
Revenues of CFC		
Expenses of CFC		
Profit or loss from business operations (if loss, enter a minus sign)		

Share of CFC profits before deducting its losses from previous years		
Deduct losses over ten past years, insofar as they have not been previously deducted ...		
Loss of the CFC is from year <input type="text"/>	_____	-
Share of CFC profits (Corporations enter this value on the Calculation of taxable income, section Share of CFC income)		
Share of CFC losses (Deduct from the profit-share of the same CFC during next ten years)		

Dividends or other distribution of profits by CFC		
Deduct from the profit-share of the same CFC for the tax year		
over five past years, insofar as it has not been deducted previously		
Taxable portion of dividends or other distribution of profits (Corporations enter this value on the Calculation of taxable income, section Dividends and surplus received / Taxable part)		

Claims for double tax relief are made using form 70 (Veroh 3091e), or forms 16A or 16B (natural persons).

If the CFC is a subsidiary or an affiliate, as defined in the Accounting Act, its financial statements for the two latest tax years must be enclosed with the tax return.