

Due date

Name and address of taxpayer

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BUSINESS TAX RETURN FOR BUSINESS OPERATORS AND SELF-EMPLOYED PERSONS

Domicile Dec. 31, 2016	
Business ID or personal identity number	
916 <input type="checkbox"/> Has double-entry accounting	
Accounting period (ddmmyyyy - ddmmyyyy)	
	—
904 <input type="checkbox"/> Request credit for foreign tax (fill out Form 70A)	

This form is for business operators and self-employed persons.

5 2017	Line of business	
	Additional information given by	Telephone

I Calculation of taxable income
1 Business income

	Accounting		Tax assessment	
	euro	cents	euro	cents
Net sales / Net profits from self-employment	300			
Received public subsidies ¹⁾	318			
Other additions	301			
Use of business assets for private purposes, if included in business accounting				
Automobiles (Item V A on page 3)	313			
Goods or merchandise	314			
Other private use	315			
Receipts of dividends and cooperative society's profit surplus				
Receipts of dividends	319			
Taxable portion			320	
Receipts of profit surplus from listed cooperatives in Finland, EU/EEA, and countries with a tax treaty	325			
Taxable portion			326	
Receipts of profit surplus from non-listed cooperatives in Finland, EU/EEA, and from countries outside the EEA	327			
Taxable portion			328	
Receipts of interest			323	
Relieved write-offs and reserves			312	
Other taxable income (off-P/L)			324	
TOTAL TAXABLE BUSINESS INCOME			316	

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Tax-exempt income included in P/L	317		
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1) Only itemize the public subsidies included in P/L.

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2 Business costs	Accounting		Tax assessment	
	euro	cents	euro	cents
Purchases, changes in inventory			333	
External services			334	
Payroll costs			335	
Wages, salaries, fees				
Pension and other contributions			336	
Depreciation (Item IV or specified in Form no 62)	337			
Deductible portion (§ 24, § 30-34, § 36-41, Business Tax Act)			338	
Travel and Entertainment (T & E)	341			
Deductible portion 50 % (§ 8.8, Business Tax Act)			342	
Rental costs			343	
Other deductible business costs			344	
Interest paid	346			
Deductible portion (the interest in VII below is not deductible)			347	
Other financial expenses			349	
Increases of write-offs and reserves			353	
Additional deductions (item VI B1 and B2 on page 3)			364	
Deductible costs not entered in accounting (e.g. training expenses on Form 79)			354	
TOTAL DEDUCTIBLE BUSINESS COSTS			355	

Non-tax-deductible costs (none of these amounts can be included in 'B' above)				
Direct taxes	365			
Fines and other sanctions	366			
Other nondeductible expenses	367			

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BUSINESS PROFIT (if subtraction line 316 - line 355 is positive)	358		
BUSINESS LOSS (if subtraction line 316 - line 355 is negative)	359		

II Business loss, deductible from capital income as demanded

Amount of deductible loss, which is demanded to be subtracted from capital income If both spouses work for the business, the request for deduction of loss will be considered a joint request, made by both spouses.	373		
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III Division of business income between spouses

If Entrepreneur and Spouse divide business income, please fill out all fields.

	Entrepreneur		Spouse	
		%		%
Share of net business assets (percentage)	369		370	
Share of work in the business (percentage)	371		372	

IV Depreciation on moveable fixed assets ¹⁾

(§ 30, § 31, Business Tax Act)

	euro		cents		E
Undepreciated (tax) acquisition cost at start of tax year	800				
Increase during the tax year	801				
Sales proceeds and insurance indemnities	802				
Depreciation for the tax year			804		
Additional depreciation (§ 32, Business Tax Act)			805		
Undepreciated acquisition cost at end of tax year			806		

1) Fill in only if all assets consist of moveable fixed assets. If other fixed assets (than moveable) exist, use Form 62.

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V Itemization of private use of business-related assets**A Itemization of automobile costs included in fixed assets, of leased vehicles, and other, partly privately used vehicles.**

(Do not include any costs and kilometres for company cars given to employees as fringe benefits.)

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379 Fixed assets include		<input type="checkbox"/> 1 Passenger car(s)	<input type="checkbox"/> 2 Van(s) or pickup(s)	<input type="checkbox"/> 3 Passenger car(s) and van(s) or pickup(s)	<input type="checkbox"/> 4 Other automobiles
Business	kms	Total expenses (actual expenses + depreciation or leasing fee)	381	euro cents	380 Data based on
Private	kms	Expenses on average / km (total expenses divided by total kilometres)			<input type="checkbox"/> 1 Driver's log
Total kilometres	kms	Portion of private kms (private kms x expenses on average / km)	382		<input type="checkbox"/> 2 Other clarification
					396
					<input type="checkbox"/> 1 Private kms were included in business costs (and recouped on page 1)
					<input type="checkbox"/> 2 Private kms were not included in business costs

B Cash withdrawals and cash investments as recorded in accounting

For business operators and self-employed professionals with double-entry accounting only.

	euro	cents		euro	cents
Cash withdrawals during calendar year 2017	384		Cash investments during calendar year 2017	385	

VI Other itemization of business expenses**A Declaration of use of home for business purposes**

Total sq metres	of which used for business purposes	Total rent / maintenance fee for premises	Used for business purposes	
		euro cents	euro	cents
m ²	m ²		386	

B Additional deductions**B1 Declaration of increased living expenses due to temporary business travel** (§ 55.1.1. Business Tax Act)

Type of travel	Days travelled	Maximum amt./day of travel ¹⁾		1 Total maximum amount		2 Deducted in bookkeeping		3 Additional deduction (1-2)	
		euro	cents	euro	cents	euro	cents	euro	cents
Over 10 h									
Over 6 h									
Travels abroad									
Total						387		388 ²⁾	

B2 Use of private car for business purposes (§ 55.1.2. Business Tax Act)

Vehicle use data based on									
<input type="checkbox"/> log	<input type="checkbox"/> other clarification								
Total km	Maximum amount/km ¹⁾		1 Total maximum amount		2 Deducted in bookkeeping		3 Additional deduction (1-2)		
389	km	euro cents	euro cents	euro cents	euro cents	euro cents	euro cents	euro cents	euro cents
Business use									
390	km					391		392 ²⁾	

VII Calculation of non-deductible interest expenses (relating to the business source of income), when equity is negative due to cash withdrawals (§ 18.2, Business Tax Act)

For business operators and self-employed professionals with double-entry accounting only.

	euro	cents
Negative equity as shown in the balance sheet (Do not use minus sign)		
Add		
Revaluations included in equity		+
Deduct		
Loss for financial year		-
Losses from previous financial year not offset by accumulated earnings		-
Adjusted negative equity ³⁾		=
Non-deductible interest on business income	383	
Adjusted negative equity X Basic interest rate + 1 %		=

1) The 2017 Official Decision of the Tax Administration on Travel Allowances.

2) Transfer to page 2, B Business costs, Additional deductions.

3) Transfer to line 747 on page 4. However, the amount to be transferred cannot be higher than line 725, Total business liabilities.

VIII Calculation of net worth**1 Business assets**

		euro	cents
Fixed assets			
Real property and buildings (Itemized on Form no 18B)	703		
Machinery and equipment	704		
Securities (Itemized on Form no 8B)	705		
Other fixed assets	706		
Current assets			
Finished goods inventory	708		
Other current assets and inventories	709		
Financial assets			
Accounts receivable	711		
Cash in hand (no bank acc.)	714		
Securities (Itemized on Form no 8B)	745		
Other financial assets (no bank acc.)	716		
TOTAL BUSINESS ASSETS	718		

2 Business liabilities

Current liabilities	749		
Non-current liabilities	750		
Subtract	747		
Adjusted negative shareholder's equity			
TOTAL BUSINESS LIABILITIES	725		

3 Net worth of the business

POSITIVE NET WORTH OF THE BUSINESS	733		
NEGATIVE NET WORTH OF THE BUSINESS	734		

IX Development of equity

If negative, use minus sign (-). For business operators and self-employed professionals with double-entry accounting only.

1 Equity; Beginning balance	748		
2 Cash withdrawals / Cash investments (for private use)	741		
3 Profit / loss for the year (as shown by bookkeeping)	742		
4 Equity; Ending balance	743		

X Operating reserve ¹⁾

Operating reserve for 2017 taxable year	871		
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XI Wages paid

Wages / salaries paid during the 12 months preceding the end of tax year 2017.	394		
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XII Capital gains for selling securities, real property and buildings

Total capital gains from sales of business-related securities, real property and buildings (not including any appropriations to 'Reserves for replacement')	393		
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XIII Spouses' joint demand concerning the tax treatment of business income ²⁾

395 We demand that the maximum amount of capital income 1 be 10 % of net worth. 2 We demand that the jointly taxable income be fully taxed as earned income.

The spouses are making this joint request, shared by both spouses.

Date	Signature and printed name
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1) Only fill in if Operating Reserve is the only reserve. If other balance-sheet reserves exist, please specify on Form 62.

2) If the taxpayer makes no such claim, the maximum amount of capital income will equal 20 % of net wealth.