

VH/5825/00.01.02/2025

1.0

# **Annual information return on cooperative surplus, itemization (VSOKERIE)**

## **DESCRIPTION OF THE DATA FILE 2026**

## Table of contents

1	INTRODUCTION	2
2	DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES	2
3	MAKING CORRECTIONS	3
4	PERIOD OF VALIDITY	3
5	COMBINED INFORMATION FLOWS	3
6	CHANGES ON THE PREVIOUS YEAR	3
7	LIST OF THE DATA CONTENT	3
8	AUTOMATED CHECK PROCESSES	5
9	MESSAGES	5
10	EXAMPLE	5

## Version history

Date	Version	Description
3.2.2026	1.0	First release concerning the 2026 taxable year.

### 1 INTRODUCTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see [General description for electronic filing of information returns \(pdf\)](#) (*tax.fi > About us > Developers > Data format specifications > General description for electronic filing of information returns*).

### 2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

**Cooperatives that distribute profit surplus to their shareholders** must submit an annual information return on **all the surplus amounts that have become available during the tax year for cash payment to shareholders**, even if the shareholder-beneficiaries had not yet received the amounts.

To read more about annual information returns, go to [Forms](#) (*tax.fi > About us > Contact us > Forms > Annual information*).

To check the method of identification required by this information flow, the required role and the place in the flow where authorisations are checked, go to [Methods of sign-in, roles and rights to represent organisations](#) (*Ilmoitin.fi > Instructions and templates > Methods of sign-in, roles*).

### 3 MAKING CORRECTIONS

For year-specific instructions for making corrections, go to [Making corrections to annual information returns](#) (*tax.fi > About us > Developers > Data format specifications > Annual information returns & Instructions > Making corrections to annual information returns*).

### 4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that come into force 24 March 2026 and continue to be in force until a new version of this specification is released.

For information about deadlines for filing, see the year-specific schedule on [IT developers](#) (*vero.fi > Tietoa Verohallinnosta > Kehittäjät > Aikataulu vvvv*). The schedule is available in Finnish and Swedish.

### 5 COMBINED INFORMATION FLOWS

You may send us the following flows in the same computer file as you are sending your VSOKERIE flow:

- VSOKVYHT

### 6 CHANGES ON THE PREVIOUS YEAR

Version	Data Name	Data element	Description
1.0	15-18/058	Payment year	Year changed

### 7 LIST OF THE DATA CONTENT

Position	Code	P/V	T	L/T	Description	Format	Permissible values
1-8	000	P	T		File identifier	AN8	VSOKERIE
10	082	V			Deletion	A1	D
12-13	084	P	T		Type of Payment  05 = Surplus  06 = Distribution of retained earnings from the cooperative's unrestricted equity fund, taxable as a surplus ("VOPR surplus" in Finland)	N2	05,06
15-18	058	P	T	*	Payment year	VVVV	2026

					The calendar year when the surplus becomes available for payment to its beneficiary. For more information, see section 2 and the guidance for completing the return form.		
20-30	010	P	T		Business ID of the cooperative distributing the surplus	YTUNNUS2	
32-35	207	P	T	*	Tax year for which surplus was distributed	VVVV	
37-44	211	P	T	*	Date of decision to distribute surplus	PPKKVVVV	
46-53	212	P	T	*	Date from which surplus has been withdrawable	PPKKVVVV	
55	210	P		H	Type of cooperative on date of decision to distribute surplus:  J = Listed cooperative  M = Other cooperative with at least 500 members  S = Other cooperative with less than 500 members	AN1	J,M,S
57-67	083	P	T	*	Surplus beneficiary's personal ID or Business ID	YTUNNUS   HETU	
69-92	085	V	E T	* V/P	Name of surplus beneficiary	AN24	
93-106	234	P			Gross amount of surplus	R11,2	
107-120	235	V			Amount of tax withheld on surplus	R11,2	
121-134	240	V		H	Amount of equity shares in a cooperative. See Instructions for filling out the form.	R11,2	
136	237	V			The beneficiary is covered by YEL or MYEL insurance (0=No, 1=Yes)	N1	0,1
138	241	V		H	The surplus is tax-deductible for the cooperative (0=No, 1=Yes)  See Instructions for filling out the form.	N1	0,1
140-152	080	V	E T		Business ID of the account operator or other third-party filer that submits the return	TIHOYHTEISO	
153-250					Reserve space		
251-285	048	P			Software application that produced this file	AN35	
287-300	198	P			Software-generated timestamp	DDMMYYYY HHMMSS	
	999	P			Final identifier	N8	

## 8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Check
	207 058 211 212	#1062; Invalid input: Tax year for which the surplus was distributed (207) must be the same year as the Payment year(058) or an earlier year, and it must also be the same or an earlier year in relation to Date of decision to distribute surplus (211) and Date from which surplus has been withdrawable (212).
	211 212	#1063; Invalid input: You must enter the same or earlier Date of decision to distribute surplus (211) as the Date when the surplus has been withdrawable (212).
	085 083	#1060; Name of surplus beneficiary (085) is a mandatory field because you have entered a dummy identity code in the Surplus beneficiary's personal ID or Business ID (083) field.
	058 212	#1822; Date from which profit surplus has been withdrawable (212) may not be later than Payment year (058).

## 9 MESSAGES

New / Changed	Code	Description of Check
	210 240 241	<p>This message appears if 'S' is the value of Type of cooperative (210) but Amount of equity shares in a cooperative (240) or The surplus is tax-deductible for the cooperative (0=No, 1=Yes) (241) are not populated.</p> <p>#1061; Cooperatives that are not Listed and have fewer than 500 members (the value of Cooperative Type (210) is S) must report the amount booked as equity at the end of the previous accounting period. However, this information is not mandatory if the surplus distribution is a tax-deductible expense for the cooperative or if the beneficiary is a corporate entity or a benefit under joint administration. See Instructions for filling out the form.</p>

## 10 EXAMPLE

This example represents a VSOKERIE filing created by the Accounting Pro software application (048) — an itemization of a beneficiary who receives surplus.

Profit surplus payment (084) relating to the 2026 year (058), distributed by the cooperative with Business ID 1234567-8 (010). The tax year from which the surplus originates is 2025 (207), Date of the decision to distribute it is 28022026 (211) and the Date when it is available for cash payment is 01042026 (212). Cooperative Type (210) is Other with less than 500 members, Surplus beneficiary's personal ID (083) is 131052-000T, the (gross amount of) surplus is €3000, tax withheld (235) is €225 and the amount booked as equity (240) of the shares of the cooperative

equals €1,000. This surplus distribution is a deductible expense for the cooperative (241) This itemization is number 1, which is also the value of the final identifier (999) on the last line.

000:VSOKERIE  
084:05  
058:2026  
010:1234567-8  
207:2025  
211:28022026  
212:01042026  
210:S  
083:131052-000T  
234:3000,00  
235:225,00  
240:1000,00  
241:1  
048:TestiAccounting Pro 1.0  
198:02012027203015  
999:1