

Income tax return of an association or foundation (6C)

DATA FILE SPECIFICATION 2021

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Change history

Date	Version	Description
26 Jan 2021	1.0	First release
26 Apr 2021		The description of data element 044 has been corrected.

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 > IT developers > Data format specifications > General description for electronic filing of information returns*).

2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

Find the guidance for completing Form 6C (in Finnish and Swedish) on the Tax Administration website [Forms](#) (*vero.fi > About us > Contact us > Forms*).

To check the method of identification required by the data flow, the role required and where in the data flow the authorisation is checked, go to the Ilmoitin.fi webpage [Methods of sign-in, Roles, rights to represent organizations](#) (*ilmoitin.fi > Instructions and templates > Methods of sign-in, Roles, rights to represent organizations > Income Tax Return > Name*).

3 MAKING CORRECTIONS

If you have submitted an income tax return electronically and notice some mistakes in it later, to remedy the errors, you must re-send Form 6C – the main form – with all the enclosures that contain corrections. In other words, you must send us the main form again although it does not have anything to correct.

4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that will become available on 26 January 2021 in Ilmoitin.fi in the live environment. They will then continue to be in force until a new version of this specification is released.

5 COMBINED INFORMATION FLOWS

See the other information flows that can be sent in the same computer file as you are sending Form 6:

[Allowed combinations of forms for electronic income tax returns \(xlsx\)](#)

(tax.fi > About us > IT developers > Data format specifications > Income tax returns > Allowed combinations of forms for electronic income tax returns (xlsx))

6 CHANGES TO THE PREVIOUS VERSION

Version	Identifier	Data element	Description
1.0	000	Identifier	The year is changed.
	071 072	Code indicating the sector of activity Your line of business, in words	Deleted
	152 501 506	The association or foundation using this form is Profit for the personal source of income Loss for the personal source of income	The check has been changed #1232 -> #1720.
	152 500 505	The association or foundation using this form is Business profit Business loss	Message #1236 has been taken away.

7 DATA FORMAT SPECIFICATION

Code	P/V	Calc. /check	Description	Format	Allowed values
000	P		Identifier	AN8	VSY06C21
045	P		Service provider's ID code	AN3	
048	P		Software that generated the file	AN35	
014	P		Identifier of the software that generated the file	Y- TUNNUS_AN2	
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
010	P		Business ID of limited company	YTUNNUS2	
054	P		Accounting period, max 18 months	PPKKVVVV- PPKKVVVV	
184	V		Activities both in Finland (mainland) and Åland	N1	1,
041	P		Person to contact in matters relating to this tax	AN70	

			return		
042	P		Contact person's telephone number	AN35	
044	V		Contact person's e-mail address	AN70	
OTS			Municipality, common municipal authority, parish, religious community, polytechnic, university: go to sections 4, 5, 6, 8 and 9. Association, foundation: continue filling out the form in section 2:		
OHJ			2 Information on the association or foundation		
153	V		How many people are in the membership	+N9	
154	V		How many corporate entities are among the members	+N9	
155	V		How many members provide financial support	+N9	
151	V		Changes to the Statutes have been made. The revised Statutes must be enclosed with the tax return if changes have been made. 1=Yes	N1	1,
152	P	*	The association or foundation using this form is: = a non-profit (§ 22 of the act on taxation of business income), 2 = not a non-profit	N1	1,2,
OHJ			3 Information on the nonprofit association or foundation		
601	V		The activity, or the fundraising scheme, has changed significantly. Enclose a written account describing the changes if your activity or fundraising has had changes. 1=Yes	N1	1,
604	V	*V/P	What is the main purpose of the foundation? 1=A foundation giving out grants 2=Other foundation	N1	1,2
605	V	*V/P	How many grants were given to beneficiaries during the accounting year	+N8	
606	V	*V/P	Total grants in €, given to beneficiaries during the accounting year	R13,2	
OHJ			4 Specification on tax-exempt sales of goods		

			and services, and on the entity's business activity subject to tax		
001			Start of the data set <i>sales of goods and services, tax-exempt</i>	+N8	
674	V		The tax-exempt activity that has been pursued	AN70	
676	V		Revenues from sales, excluding public support	R13,2	
675	V		Public support received for activities	R13,2	
677	V		Expenses related to the activities	R13,2	
009			End of the data set <i>sales of goods and services, tax-exempt</i>	+N8	
OHJ			5 Specification of taxable business		
001			Start of the <i>business operation</i> data set		
678	V		Activity	AN70	
680	V		Taxable revenue	R13,2	
681	V		Tax-deductible expenses	R13,2	
679	V		A relief decision, subject to a charge, has been requested for the activities 1=Yes	N1	1,
009			End of the <i>business operation</i> data set		
OHJ			6 Calculation of book profit and taxable profit		
614	V		Start of revenue items Association membership fees as recorded in accounting	R13,2	
700	V	*H	Taxable membership fees (the business source of income)	R13,2	
701	V	*H	Taxable membership fees (the personal source of income)	R13,2	
612	V		Sales of goods and services as recorded in accounting	R13,2	
702	V	*H	Taxable sales of goods and services as recorded in accounting (the business source of income)	R13,2	
703	V	*H	Taxable sales of goods and services as recorded in accounting (the personal source of income)	R13,2	
617	V		Rental income from real estate as recorded in accounting	R13,2	

704	V	*H	Taxable rental income from real estate (the business source of income)	R13,2	
705	V	*H	Taxable rental income from real estate (the personal source of income)	R13,2	
706	V		Other rental revenue as recorded in accounting	R13,2	
707	V	*H	Taxable other rental income (the business source of income)	R13,2	
708	V	*H	Taxable other rental income (the personal source of income)	R13,2	
709	V		Income from timber sales as recorded in accounting	R13,2	
710	V	*H	Taxable income from timber sales (the business source of income)	R13,2	
711	V	*H	Taxable income from timber sales (the personal source of income)	R13,2	
616	V		Receipts of dividends as recorded in accounting	R13,2	
713	V	*H	Taxable dividends (the business source of income)	R13,2	
714	V	*H	Taxable dividends (the personal source of income)	R13,2	
342	V		Profit shares from partnerships or consortia as recorded in accounting	R13,2	
343	V	*H	Taxable part of the profit-shares (§ 16 and § 16 a, act on income taxation), the business source of income	R13,2	
491	V	*H	Taxable part of the profit-shares (§ 16 and § 16 a, act on income taxation), the private source of income	R13,2	
620	V		Receipts of public financial support as recorded in accounting	R13,2	
716	V	*H	Taxable receipts of public financial support (the business source of income)	R13,2	
717	V	*H	Taxable receipts of public financial support (the personal source of income)	R13,2	
718	V		All other revenues as recorded in accounting	R13,2	
719	V	*H	All other taxable revenues (the business source of income)	R13,2	
720	V	*H	All other taxable revenues (the personal source of	R13,2	

			income)		
357	V		Tax refund	G13,2	
622	V		Closing entries – profit as recorded in accounting	R13,2	
721	V	*H	Activity subject to taxes: closing entries (the business source of income)	R13,2	
722	V	*H	Activity subject to taxes: closing entries (the personal source of income)	R13,2	
723	V		Total revenues as recorded in accounting	R13,2	
724	V	*H	Total taxable revenue (the business source of income)	R13,2	
725	V	*H	Total taxable revenue (the personal source of income)	R13,2	
630	V		Start of expenses: Staff expenses as recorded in accounting	R13,2	
726	V	*H	Activity subject to taxes: staff expenses (the business source of income)	R13,2	
727	V	*H	Activity subject to taxes: staff expenses (the personal source of income)	R13,2	
364	V		Depreciation as recorded in accounting	R13,2	
365	V	*H	Activity subject to taxes: depreciation expenses (the business source of income)	R13,2	
469	V	*H	Activity subject to taxes: depreciation expenses (the personal source of income)	R13,2	
368	V		Entertainment expenses as recorded in accounting	R13,2	
369	V	*H	Activity subject to taxes: entertainment expenses (the business source of income)	R13,2	
728	V	*H	Activity subject to taxes: entertainment expenses (the personal source of income)	R13,2	
729	V		All other expenses as recorded in accounting	R13,2	
730	V	*H	Activity subject to taxes: All other expenses (the business source of income)	R13,2	
731	V	*H	Activity subject to taxes: All other expenses (the personal source of income)	R13,2	
222	V		Direct taxes and punitive tax increases	G13,2	
643	V		Closing entries – loss as recorded in accounting	G13,2	

732	V	*H	Activity subject to taxes: closing entries (the business source of income)	G13,2	
733	V	*H	Activity subject to taxes: closing entries (the personal source of income)	G13,2	
734	V		Expenses, total as recorded in accounting	R13,2	
735	V	*H	Activity subject to taxes: total expenses (the business source of income)	R13,2	
736	V	*H	Activity subject to taxes: total expenses (the personal source of income)	R13,2	
OHJ			7 For a nonprofit association or foundation: Calculation of capital gains received for selling other property or of capital losses due to sales of shares in partnerships included in the entity's other assets		
594	V		Total capital gains	R13,2	
595	V		Total capital losses (to be carried forward and can be deducted from any capital gains received during five years that follow)	R13,2	
596	V		Allowable capital loss from previous years	R13,2	
597	V		Taxable capital gains	R13,2	
598	V		Allowable capital loss	R13,2	
OHJ			8 Taxable financial result for various sources of income, before deduction of losses / allowable loss for the tax year		
504	V		Add items that are not taken into account in allowable loss	R13,2	
500	V	#505	Business profit	R13,2	
501	V	#506	Profit for the personal source of income	R13,2	
505	V	#500	Business loss	R13,2	
506	V	#501	Loss for the personal source of income	R13,2	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

The system will make the following checks if the data elements have a non-zero, non-blank value.

New / Changed	Code	Description of Calc. Rule / Check
	501#506 500#505	The system checks whether a non-blank, non-zero value is in only one of the 2 following fields. In other words, they are mutually exclusive. (Just one of the 2 data elements can have a non-zero, non-blank value). 501 or 506 500 or 505 #1230;The # field has an exclusive & field with a value. You only can fill in one or the other with a non-zero value.
	500 - 505	#1231; Either 500 or 505 must be populated, one or both can be zero.
Changed	152 501 - 506	#1720; If the association or foundation using this form is a non-profit (152=1), either 501 or 506 must be populated, one or both can be zero.
	605 606	If you have populated "How many grants, awards and prizes were given to beneficiaries" (605), you also have to populate "The amount of grants, awards and prizes (in euros and cents)" (606) #306; If Quantity of distributed grants, awards, and prizes (605) is populated, populate the relevant amount of money (606)
	152 604 605 606	#1233; If the filer is Foundation in the Business Information System, and the value (152:1) indicates that it promotes the public good, and that distribution of grants (604:1) is the main activity, you must also populate How many grants were given to beneficiaries during the year (605) or The total amount of grants given in €€ (606).

9 MESSAGES

New / Changed	Code	Description of the message
	700,702, 704,707, 710,713, 343,716, 719,721, 724,726, 365, 500,505, 369,730, 732,735	#1234; If you populated Revenue or expenditure of a business source of income (the 700, 702, 704, 707, 710, 713, 343, 716, 719, 721, 724, 726, 365, 369, 730, 732 and 735 data elements), you must also populate Taxable income (500) or Allowable loss (505).
	701, 703, 705,708, 711,714, 491,717, 720,722, 725,727,	#1235; If you populated Revenue or expenditure of a personal source of income (the 701, 703, 705, 708, 711, 714, 491, 717, 720, 722, 725, 727, 469, 728, 731, 733, 736 data elements), you must also populate Taxable income (501) or Allowable loss (506).

	728,469, 731,733, 736,501, 506	
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10 GUIDANCE FOR CALCULATIONS

Working out the profit or loss from business activities:

$$(700 + 702 + 704 + 707 + 710 + 713 + 343 + 716 + 719 + 721) - (726 + 365 + 369 + 730 + 732)$$

If the result is positive, enter it in position 500.

If the result is negative, do not add a minus sign. The value must match the sum of your entries in pos 504 and 505.