

Tax return of business activities – Corporation (6B)

DATA FILE SPECIFICATION 2022

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Change history

Date	Version	Description
25 Jan 2022	1.0	First release

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 6B on the Tax Administration website [6B Tax return of business activities Corporation \(3052e\)](#) (*tax.fi > About us > Contact us > Forms 6B Tax return of business activities, Corporation (3052e)*).

To check this information flow's method of identification, the role required and where in the flow the authorisation is checked, go to the Ilmoitin.fi page [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 6B (the main form) plus 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 25 January 2022 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 6B:

[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.

7 DATA FORMAT SPECIFICATION

Position	P/V	Calc./check	Description	Format	Allowed values
000	P		Identifier	AN8	VSY06B22
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	
169	V		The company does not conduct business (§ 1.1, act on business tax)	N1	1,
173	V		Has IFRS financial statements (Yes=1)	N1	1,
184	V		Has activity in Finland (mainland) and Åland Islands (Yes=1)	N1	1,
182	V	H	Has to prepare Transfer Pricing Documentation (§ 14 a, VML) (Yes=1)	N1	1,
174	V		Has transferred a business unit as provided in §52d, act on business tax (Yes=1)	N1	1,
176	V		Has received shares through a swap during the tax year, under §52f of the act on business tax	N1	1,

Position	P/V	Calc. /check	Description	Format	Allowed values
			(Yes=1)		
041	P		Name of contact person	AN70	
042	P		Telephone number of contact person	AN35	
044	V		Contact person's e-mail address	AN70	
OTS			List of shareholders, payments paid/accrued and amounts borrowed as shareholder loans, to shareholder and family members, at end of accounting period.		
OHJ			Give full shareholder information even though no such benefits and amounts of money have been paid by the company. Do not include the usual salaries and wages here. Do not include dividends here.		
001	V		Number of partial data sets	N8	
701	V	V/P*	Shareholder's name	AN70	
703	V	V/P*	Personal identity code or Business ID	YTUNNUS HETU	
570	V	V/P*	Quantity of shares	+N15	
706	V	*	Rental payments	R13,2	
708	V	*	Interest payments	R13,2	
707	V	*	Sales and other transfers of property	R13,2	
709	V	*	Other	R13,2	
864	V	V/P*	Shareholder loans	R13,2	
009	V		End-of-record character for the partial data set: number, running in sequence	N8	
185	V	*	All shareholders own less than 10%	N1	1,
OTS			Information on apartments/real estate where a majority shareholder or family members have lived in the course of the accounting period		
OHJ			"Majority shareholder" refers to a person who is in a managerial position and holds over 30% by him/herself or over 50% together with their family of its shares or votes (§7 of the act on pensions related to past employment).		

Position	P/V	Calc. /check	Description	Format	Allowed values
001	V		Number of partial data sets	N8	
722	V	V/P	Shareholder's personal identity code	HETU	
724	V	V/P	Name of real estate unit, real estate company or housing company	AN70	
729	V	V/P	Live-in period (ddmmyyyy - (ddmmyyyy))	PPKKVVVV-PPKKVVVV	
730	V	V/P	Value used in the calculation of net worth	R13,2	
009	V		End-of-record character for the partial data set: number, running in sequence	N8	
OTS			The decision on distribution of the year's profits (If the company is going to distribute them, fill in completely. Otherwise, leave blank.)		
OT2			Distribution of dividends or surplus		
OHJ			File an Annual Information Return (Form 7812) for any dividends/profit surplus the company has distributed, and for any refunds of capital it has paid.		
001	V		Number of partial data sets	N1	
537	V	*V/P	Date when a distribution of dividends or surplus was agreed (ddmmyyyy)	PPKKVVVV	
538	V	* V/P	Date when payment begins (ddmmyyyy)	PPKKVVVV	
522	V	V/P	Total amount agreed to be distributed	R13,2	
009	V		End-of-record character for the partial data set: number, running in sequence	N1	
OT2			Distribution from an unrestricted-equity fund		
001	V		Number of partial data sets	N1	
294	V	*V/P	Date when the distribution was agreed by the company (dist. from an unrestricted-equity fund)	PPKKVVVV	
295	V	* V/P	Date when payment begins for the distribution from an unrestricted-equity fund	PPKKVVVV	
293	V	V/P	Amount agreed to be distributed from an unrestricted-equity fund	R13,2	

Position	P/V	Calc./check	Description	Format	Allowed values
009	V		End-of-record character for the partial data set: number, running in sequence	N1	
OTS			Changes in share capital after the close of the accounting period, own shares held by the company		
591	V		Share capital was raised	R13,2	
592	V		Share capital was reduced	R13,2	
580	V	*	How many shares there are, after the change	+N15	
582	V		Nominal value/book value of one share	R13,2	
583	V		Subscription price of a new share	R13,2	
585	V	V/P	The subscription price must be used as the mathematical value of a new share (Yes=1, 0=No)	N1	1,0
565	V	*	Share capital raised: by paid-in capital=2, by retained earnings=3	N1	2,3
586	V		Company redeemed/purchased/sold its own shares (Yes=1)	N1	1
OTS			Calculation of taxable income (act on the taxation of business income)		
OT2			Business income		
571	V		Quantity of own shares held by company at the end of the accounting period	+N15	
330	V		Net sales	G13,2	
331	V		Own consumption of goods or services produced	G13,2	
OT2			Other income from business activities		
332	V	H	Capital gains from selling shares included in the fixed assets and from liquidation of assets (fill out Form 71A and/or Form 71B to specify)	G13,2	
333	V	H	Taxable portion (§ 6b and §51d of the act on taxation of business income)	G13,2	
260	V	H	Capital gains from selling real estate included in fixed assets	G13,2	
334	V		Capital gains for selling other fixed assets	G13,2	
335	V		Received subsidies and public support	G13,2	

Position	P/V	Calc. /check	Description	Format	Allowed values
336	V		Other business revenue	G13,2	
OT2			Financial revenue		
337	V	H	Receipts of dividends and profit surplus	G13,2	
338	V	H	Taxable portion (§ 6a of the act on taxation of business income)	G13,2	
339	V		Interest received from group undertakings/companies	G13,2	
340	V		Interest income from associated/affiliated companies	G13,2	
341	V		Other interest income	G13,2	
342	V		Profit shares from partnerships or consortia	G13,2	
343	V		Taxable part of the profit-shares (§ 16 and § 16 a, act on income taxation)	G13,2	
344	V		Capital gains on any financial assets sold/transferred	G13,2	
561	V		Income from capital redemption policies, etc.	G13,2	
563	V		Taxable part	G13,2	
345	V		Other financial revenues	G13,2	
346	V		Revaluation gains	G13,2	
347	V		Taxable portion (§ 5a of the act on the taxation of business income)	G13,2	
439	V	H	Group contribution received (Fill out Form 65 to specify)	G13,2	
350	V		Decreases of reserves	G13,2	
351	V		Taxable portion (§ 43 and § 47 of the act on the taxation of business income)	G13,2	
352	V	H	Shares of profits in a Controlled Foreign Company (fill out Form 74 to specify)	G13,2	
261	V	H	Capital gains from other assets (fill out Form 71B to specify)	G13,2	
353	V		Other taxable income (not in the accounting period's profit and loss account)	G13,2	

Position	P/V	Calc. /check	Description	Format	Allowed values
354	V		TOTAL TAXABLE REVENUE OF THE BUSINESS	G13,2	
357	V		Tax refund	G13,2	
320	V		Film production support (§ 6.1.5 of the act on the taxation of business income)	G13,2	
318	V		Capital gains, indirect income recognition	G13,2	
358	V		Other tax-exempt revenue in the profit and loss account	G13,2	
OT2			Business costs		
OT2			Raw materials and services		
359	V		Purchases and changes in inventory	G13,2	
360	V		External services	G13,2	
OT2			Staff expenses		
361	V		Wages and salaries	G13,2	
362	V		Pension expenses	G13,2	
363	V		Other staff expenses	G13,2	
OT2			Depreciation and reduction in value of fixed assets		
364	V	H	Depreciation expenses	G13,2	
365	V	H	Deductible part (§ 24, §30 - §34, §36 - §41 of the act on the taxation of business income) (fill out Form 62 to specify)	G13,2	
366	V		Write-down of the value of fixed assets	G13,2	
367	V		Taxable portion (§ 42, act on the taxation of business income)	G13,2	
OT2			Other business expenses		
368	V	H	Entertainment expenses	G13,2	
369	V	H	Deductible portion 50% (§ 8.1.8, act on the taxation of business income)	G13,2	
370	V		Donations granted	G13,2	
371	V		Deductible portion (§ 57 of the act on income taxation)	G13,2	

Position	P/V	Calc. /check	Description	Format	Allowed values
372	V	H	Capital loss from selling shares included in the fixed assets and from liquidation of assets (fill out Form 71A and/or Form 71B to specify)	G13,2	
373	V	H	Deductible portion (§ 6b and §51d of the act on taxation of business income) (fill out Form 71B to specify)	G13,2	
374	V		Capital losses for selling other fixed assets	G13,2	
375	V		Leasing fees	G13,2	
376	V		Write-offs within Accounts Receivable	G13,2	
377	V		Other deductible expenses	G13,2	
OT2			Non-deductible expenses		
378	V		Direct taxes	G13,2	
379	V		Punitive tax increases and late-filing penalties	G13,2	
380	V		Fines and other penalties	G13,2	
381	V		Merger loss	G13,2	
382	V		Reduction in the value of shares that are included in fixed assets	G13,2	
383	V		Statutory reserves	G13,2	
384	V		Other non-deductible expenses	G13,2	
OT2			Financial expenses		
328	V		Interest paid to group undertakings/companies (§ 18 a, act on the taxation of business income)	G13,2	
386	V		Interest paid to associated/affiliated companies	G13,2	
387	V		Other interest expenses	G13,2	
398	V		Financial expenses treated as interest paid (§ 18 a, act on the taxation of business income)	G13,2	
399	V		Adjustment of interest paid (§ 18 a, act on the taxation of business income)	G13,2	
388	V		Group subsidy and write-offs of accounts receivable (§ 16.1.7 of the act on the taxation of business income)	G13,2	
389	V		Losses and write-down of the value of other	G13,2	

Position	P/V	Calc. /check	Description	Format	Allowed values
			financial assets		
390	V		Deductible portion	G13,2	
391	V		Capital losses from the selling of financial assets	G13,2	
392	V		Other financial expenses	G13,2	
327	V		Deductible repayment of surplus by a cooperative	G13,2	
436	V	H	Group subsidy paid out (Fill out Form 65 to specify)	G13,2	
394	V		Increases of reserves	G13,2	
395	V		Deductible portion (§ 43 and § 47 of the act on the taxation of business income)	G13,2	
270	V	H	Capital losses from other assets, write-downs of other assets (fill out Form 71B to specify)	G13,2	
271	V	H	Deductible portion	G13,2	
272	V		Reductions in the value of receivables included in other assets	G13,2	
273	V		Deductible portion	G13,2	
695	V		Claim on additional deduction for research and development	G13,2	
696	V		Losses of a foreign subsidiary (tax deduction for a consolidated group) -enclose a free-text account	G13,2	
396	V		Other deductible expenses (not in the accounting period's profit and loss account)	G13,2	
397	V		TAX-DEDUCTIBLE BUSINESS COSTS, TOTAL	G13,2	
OTS			Taxable profit / Allowable losses		
OHJ			If the company has had income from an agricultural source of income, complete Form 7M. If the company has had income from a personal source, complete Form 7A.		
OTS			Profit		
500	V	#505	Business profit	R13,2	
OTS			Loss		

Position	P/V	Calc. /check	Description	Format	Allowed values
504	V		Amounts not taken into consideration when calculating the allowable loss	R13,2	
505	V	#500	Business loss	R13,2	
OTS			Calculation of net worth		
OTS			Assets		
OT2			Fixed assets		
400	V		Intangible assets	R13,2	
401	V		Capitalized expenditure	R13,2	
402	V	H	Real estate, buildings and structures (fill out Form 18 to specify)	R13,2	
403	V		Machinery and equipment	R13,2	
404	V		Cash advances paid	R13,2	
405	V	H	Securities included in fixed assets (fill out Form 8A to specify)	R13,2	
406	V		Receivables from companies within the same group	R13,2	
407	V		Receivables from associated/affiliated companies	R13,2	
408	V		Other fixed-asset receivables	R13,2	
409	V		Other fixed assets	R13,2	
410	V		Total fixed assets	R13,2	
OT2			Current assets		
411	V		Raw materials and consumables	R13,2	
412	V		Work in progress	R13,2	
413	V		Finished products	R13,2	
414	V		Goods	R13,2	
415	V		Real estate and buildings / current assets	R13,2	
416	V		Securities included in current assets	R13,2	
417	V		Other current assets	R13,2	
418	V		Total current assets	R13,2	

Position	P/V	Calc./check	Description	Format	Allowed values
OT2			Financial assets		
419	V		Accounts receivable	R13,2	
420	V		Receivables from companies within the same group	R13,2	
421	V		Receivables from associated/affiliated companies	R13,2	
422	V		Loans receivable	R13,2	
423	V		Other receivables	R13,2	
424	V	H	Securities included in financial assets (fill out Form 8A to specify)	R13,2	
425	V		Prepayments and accrued income	R13,2	
463	V		Receivables from a percentage-of-completion entry	R13,2	
426	V		Cash in hand	R13,2	
427	V		Cash deposited in banks	R13,2	
428	V		Other financial assets	R13,2	
429	V		Financial assets, total	R13,2	
OT2			Other assets and property		
430	V	H	Financial securities (Fill out Form 8A to specify)	R13,2	
431	V	H	Real estate, buildings and structures (Fill out Form 18 to specify)	R13,2	
432	V	H	Shareholder loans	R13,2	
437	V		Receivables from companies within the same group	R13,2	
438	V		Other receivables	R13,2	
433	V		Other assets in this category	R13,2	
434	V		Other assets in total	R13,2	
435	V		TOTAL ASSETS	R13,2	
OT2			Liabilities		
450	V		Bonds and debentures	R13,2	
451	V		Convertible bonds	R13,2	

Position	P/V	Calc. /check	Description	Format	Allowed values
452	V		Loans from financial institutions	R13,2	
453	V		Accounts payable	R13,2	
454	V		Amounts owed to companies within the same group	R13,2	
455	V		Amounts owed to associated/affiliated companies	R13,2	
456	V		Amounts owed to shareholders	R13,2	
457	V		Accrued expenses and deferred income	R13,2	
464	V		Advances received, long-term	R13,2	
465	V		Advances received, short-term	R13,2	
458	V		Other liabilities	R13,2	
459	V		Subordinated loans taken	R13,2	
460	V		TOTAL LIABILITIES	R13,2	
461	V		Total current liabilities	R13,2	
462	V		Total non-current liabilities	R13,2	
573	V	#574	POSITIVE NET WORTH (+)	R13,2	
574	V	#573	NEGATIVE NET WORTH (-)	R13,2	
OT2			Equity		
OT2			Restricted equity		
470	V		Share capital or cooperative capital	R13,2	
495	V		Other restricted equity	R13,2	
OT2			Unrestricted equity		
496	V		Fund for invested unrestricted equity	R13,2	
497	V		Other funds	G13,2	
474	V	#475	Retained earnings	R13,2	
475	V	#474	Losses from previous years	R13,2	
476	V	#477	Profit for the year	R13,2	
477	V	#476	Loss for the year	R13,2	
677	V		Taxable profit	R13,2	

Position	P/V	Calc. /check	Description	Format	Allowed values
678	V		Loss to be allowed in taxation	R13,2	
679	V		Tax-exempt revenues	R13,2	
680	V		Non-deductible expenses	R13,2	
681	V		Other reconciliation between accounting book profit / taxable profit	G13,2	
478	P		TOTAL EQUITY	G13,2	
OTS			Audit		
177	P	*H	Audit complete (1=Yes, 2=No, will be conducted later, 3=No, no auditor has been appointed)	N1	1,2,3,
178	V	V/PH	Does the auditors' report include any disapproving statements, remarks or additional details? (Chapter 3, § 5, act on auditing (Tilintarkastuslaki 1141/2015)) (1=Yes, 2=No)	N1	1,2,
OTS			Changes of shareholding, information on previous years' losses		
531	V	*	Enter the tax year when the transfer took place if more than half of the shares changed ownership during the tax year. If the change took place gradually during several years, enter the tax year before or during which such losses occurred that are not deductible due to changes of ownership.	VVVV	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
Changed	531	#1807; The tax year when ownership changed (vvvv) (531) must be 2012 to 2022
	565 580	#1209; If you populated Raised capital:by paid-in capital=2, by retained earnings=3 (565), you also must populate "Number of shares after the change" (580).
	573#574 500#505 474#475 476#477	The system checks whether a non-blank, non-zero value is in only one of the 2 following fields. In other words, the positions below are mutually exclusive. (Just one of the 2 data elements can have a non-zero, non-blank value).

New / Changed	Code	Description of Calc. Rule / Check
		573 or 574 500 or 505 474 or 475 476 or 477 #94; The field # already contains a populated exclusive field &. Only one or the other of the 2 values is permitted
	500 - 505	#1210; You must populate either 500 or 505. Zero value is permitted for one of the two or for both.
	573 - 574	#1211; You must populate either 573 or 574. Zero value is permitted for one of the two or for both.
Changed	537	For tax year 2021, the value of the 537 data element (the date when the company agreed to pay out dividends) must fall in the 2022-2024 range. #1802; The year must fall within 2022 - 2024 for the date when the company agreed to pay out dividends.
Changed	538	For tax year 2022, the value of the 538 data element (the date when the payment of the dividends begins) must fall in the 2022-2027 range. #1803; The year must fall within 2022 - 2027 for the date when payment of dividends begins.
	522 537 538	#380; When "Total amount agreed to be distributed" (522) is greater than zero, then you must also populate "Date of the decision to distribute dividends ddmmyyyy" (537) and "Date when payment begins" (538).
	522 537 538	#1386; When you have populated "Date of the decision to distribute dividends ddmmyyyy" (537), then "Amount of dividends agreed to be distributed" (522) must be greater than zero, and you must also populate "Date when payment begins" (538).
Changed	294	#1808; For the 2022 taxable year, the year indicated by 294 (Distribution from an unrestricted equity fund, date when decided) must fall within 2022 - 2024.
Changed	295	#1804; For the 2022 taxable year, the year indicated by 295 (Distribution from an unrestricted equity fund, date when payment begins) must fall within 2022 - 2027.
	293 294 295	#1388; If the value of "Distribution from an unrestricted equity fund" (293) is greater than zero, you must populate "Distribution from an unrestricted equity fund, date when decided" (294) and "Distribution from an unrestricted equity fund, the date when payment begins" (295).
	294 293 295	#1389; If you populated "Distribution from an unrestricted equity fund, date when decided" (294), the value of "Amount agreed to be distributed from an unrestricted-equity fund" (293) must be greater than zero, and you also have to populate "Distribution from an unrestricted equity fund, the when payment begins" (295). Amount agreed to be distributed from an unrestricted-equity fund" (293) cannot be zero.
	185 701 730 570	#517; If you did not populate "All shareholders have less than 10% holding" (185), you must give the information for one shareholder at least (data elements 701, 703 and 570).

New / Changed	Code	Description of Calc. Rule / Check
	570 701 703	#330;If you populated one of the following three: "Quantity of shares " (570), "Shareholder's name" (701) or "Personal identity code or Business ID" (703), you must populate all these 3 data elements. The values can also be zero.
	722 724 729 730	#333;If you populated one of the following: Shareholder's personal identity code (722), Name of real estate unit or housing company (724), Live-in period ddmmyyyy – ddmmyyyy (729), Value used in calculation of net worth (730), you must populate all of them.
	177	#442;If the company's financial statements were audited already (177=1), you also have to indicate whether the auditor's report contains disapproving remarks (178).
	177	#471;If the financial statements were not audited (177= 2 or 3), do not answer the "Are there any disapproving remarks in the auditor's report?" (178) question.
	706 707 708 709 864	#846;If you have populated a non-zero value in the following: "Rentals" (706) or "Sales and other transfers of property" (707) or "Interest payments" (708) or "Other payments" (709) or "Shareholder loans" (864), you also have to populate "Shareholder's name" (701) and "Personal identity code or Business ID" (703) and "Quantity of shares" (570). However, a zero value is accepted for "Quantity of shares" (570).
	583 585	#889; If you populated a non-zero value in Subscription price of a new share (583), you must also populate The subscription price must be used as the mathematical value of a new share (Yes=1, 0=No) (585).

9 MESSAGES

New / Changed	Code	Description of the message
	364 365	If data element 364 or 365 has a non-zero value, the system displays error message #1216; Remember to fill out Form 62 to specify the tax year's depreciation expense.
	177	If 177 = 2, the system displays error message #649; Please remember to send the auditors' report later.
	178	If 178 = 1, the system displays error message #650; Are there disapproving, negative remarks in the auditor's report? Please enclose the auditor's report with the tax return.
	332 333 372 373 261 270	If data elements 261, 270, 271, 332, 333, 372 and/or 373 has/have a non-zero value, the system displays error message #1217; Remember to fill out Form 71A or Form 71B to specify the tax year's transfers or sales of assets.

New / Changed	Code	Description of the message
	271	
	337 338	<p>If data elements 337 and/or 338 has/have a non-zero value, the system displays error message</p> <p>#1218; Remember to fill out Form 73 to specify the tax year's receipts of dividends</p>
	402	<p>If data element 402 has a non-zero value, the system displays error message</p> <p>#1219; Remember to fill out Form 18 to give further information on the real estate property.</p>
	405	<p>If data element 405 has a non-zero value, the system displays error message</p> <p>#1220; Remember to fill out Form 8A to specify your securities and holdings of book-entry shares.</p>
	424	<p>If data element 424 has a non-zero value, the system displays error message</p> <p>#1220; Remember to fill out Form 8A to specify your securities and holdings of book-entry shares.</p>
	430	<p>If data element 430 has a non-zero value, the system displays error message</p> <p>#1220; Remember to fill out Form 8A to specify your securities and holdings of book-entry shares.</p>
	431	<p>If data element 431 has a non-zero value, the system displays error message</p> <p>#1219; Remember to fill out Form 18 to give further information on the real estate property.</p>
	182	<p>If a value is populated in pos 182, the system displays error message</p> <p>#1221; Remember to fill out Form 78 to specify the transfer pricing.</p>
	436 439	<p>If data element 436 or 439 has a non-zero value, the system displays error message</p> <p>#1222; Remember to fill out Form 65 to specify the group subsidy, received or granted.</p>
	352	<p>If data element 352 has a non-zero value, the system displays error message</p> <p>#1223; Remember to fill out Form 74, Calculation of CFC income (for your controlled foreign company; CFC)</p>
	368 369	<p>If the value of "Deductible portion 50% (§ 8.1.8, act on business tax)" (369) is higher than half of the value of Entertainment expenses (368), the system displays error message</p> <p>#1224; Please note that just 50% of entertainment expenses is tax-deductible.</p>
	432 570 701 703	<p>If you populated Shareholder loans (432) with a non-zero value, you must fill in at least one data set where some of the following are populated: "Quantity of shares" (570), "Shareholder's name" (701), "Personal identity code or Business ID " (703) and Shareholder loans (864),</p>

New / Changed	Code	Description of the message
	864	#1225; Because you populated Shareholder loans (432) with a non-zero value, you must fill in at least one data set where some of the following are populated: "Quantity of shares" (570), "Shareholder's name" (701), "Personal identity code or Business ID " (703) and Shareholder loans (864).
	695	If data element 695 has a value other than zero, the system displays an error message. #1714; Do not forget to file an itemisation of an additional deduction for research and development expenses on Form 67.
	696	If data element 696 has a value other than zero, the system displays an error message. #1713; Do not forget to give a free-form account of the final losses of a subsidiary located in the EEA (group deduction).

10 GUIDANCE FOR CALCULATIONS

Working out the profit or loss from business activities:

$(330 + 331 + 333 + 260 + 334 + 335 + 336 + 338 + 339 + 340 + 341 + 343 + 344 + 563 + 345 + 347 + 439 + 351 + 352 + 261 + 353) - (359 + 360 + 361 + 362 + 363 + 365 + 367 + 369 + 371 + 373 + 374 + 375 + 376 + 377 + 328 + 386 + 387 + 398 + 399 + 390 + 391 + 392 + 327 + 436 + 395 + 271 + 273 + 396)$

If the result is positive, enter it under pos 500.

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

Illustrations:

Profit:

$[20.000 + 1.500 + 250] - [1.500 + 7.000 + 3.000] = €10.250 \Rightarrow$ This value €10.250 must be entered in position 500.

$\Rightarrow 500 = 10.250$

If the 500 data element is populated, you cannot populate 504.

Loss:

$[10.000 + 1.500 + 250] - [5.500 + 7.000 + 1.000 + 2.000] = - €3.750$. In this example, there is €1000 of expenses that cannot be included in the allowable loss. In that case, the €1000

must be saved in the 504 data element. After that, the difference €2.750 must be saved in the 505 data element.

=> 504=1.000

=> 505= (-3.750 + 1.000) = -2.750 => 505= 2.750

Rules for the Net Worth calculation:

(400 + 401 + 402 + 403 + 404 + 405 + 406 + 407 + 408 + 409+ 411 + 412 + 413 + 414 + 415 + 416 + 417+ 419 + 420 + 421 + 422 + 423 + 424 + 425 + 463 + 426 + 427 + 428+ 430 + 431 + 432 + 437 + 438 + 433) - (450 + 451 + 452 + 453 + 454 + 455 + 456 + 457 +464 + 465 + 458 + 459)

If the result is positive, enter it in position 573.

If the result is negative, enter it in position 574.

Calculating the value of fixed assets

410=400+401+402+403+404+405+406+407+408+409. Companies that submit Form 77 cannot complete this section.

TOTAL TAXABLE BUSINESS INCOME

354=330+331+333+260+334+335+336+338+339+340+341+343+344+563+345+347+439 +351+352+261+353

TAX-DEDUCTIBLE BUSINESS COSTS, TOTAL

397=359+360+361+362+363+365+367+369+371+373+374+375+376+377+328+386+387 +398+399+390+391+392+327+436+395+271+273+396.

Current assets, total

418=411+412+413+414+415+416+417. Companies that submit Form 77 cannot complete this section.

Financial assets, total

429=419+420+421+422+423+424+425+463+426+427+428. Companies that submit Form 77 cannot complete this section.

Other assets, total

434=430+431+432+437+438+433 Companies that submit Form 77 cannot complete this section.

TOTAL ASSETS

435=410+418+429+434

TOTAL LIABILITIES

460=450+451+452+453+454+455+456+457+464+465+458+459

TOTAL EQUITY

478=470+495+496+497+474-475+476-477