

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

## **DATA FILE SPECIFICATION 2023**

## **TABLE OF CONTENTS**

<b>1</b>	<b>INTRODUCTION</b>	<b>3</b>
<b>2</b>	<b>DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES</b>	<b>3</b>
<b>3</b>	<b>MAKING CORRECTIONS</b>	<b>3</b>
<b>4</b>	<b>PERIOD OF VALIDITY</b>	<b>3</b>
<b>5</b>	<b>COMBINED INFORMATION FLOWS</b>	<b>3</b>
<b>6</b>	<b>CHANGES TO THE PREVIOUS VERSION</b>	<b>4</b>
<b>7</b>	<b>DATA FORMAT SPECIFICATION</b>	<b>6</b>
<b>8</b>	<b>AUTOMATED CHECK PROCESSES</b>	<b>10</b>
<b>9</b>	<b>MESSAGES</b>	<b>11</b>
<b>10</b>	<b>CALCULATION RULES</b>	<b>12</b>

## Change history

Date	Version	Description
7 Feb 2023	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 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 7 February 2023 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 6C:

[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.
	152	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	Data elements location changed
	737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776	The entity has submitted a request for a tax relief decision subject to a charge The corporate entity engages in nonbusiness activities only (§ 1.1 of the act on taxation of business income) If the entity is a nonprofit promoting the public good, but it conducts business, an account of the business operation is needed Revenue from primary operation Expenses relating to primary operation Membership fees Other revenue from fundraising Fundraising expenses Revenue from investment and financing activities Expenses relating to investment and financing activities General contributions received Revenues based on appropriations Expenses based on appropriations Economic results (tax-exempt activities) Loss (tax-exempt activities) Revenue from primary operation Expenses relating to primary operation Membership fees Other revenue from fundraising Fundraising expenses Revenue from investment and financing activities Expenses relating to investment and financing activities General contributions received Revenues based on appropriations Expenses based on appropriations Revenue from primary operation Expenses relating to primary operation Membership fees Other revenue from fundraising Fundraising expenses Revenue from investment and financing activities Expenses relating to investment and financing activities General contributions received Revenues based on appropriations Expenses based on appropriations Business revenue Business expenditure Account of the operation of business Real estate income and forestry income Expenses related to real estate activities and forestry	Added as new data elements
	151 222	Changes to the Statutes have been made. The revised Statutes must be enclosed with the tax return if changes have been made. Direct taxes and punitive tax increases	Remove data element

342	Profit shares from partnerships or consortia as recorded in accounting
343	Taxable part of the profit-shares (§ 16 and § 16 a, act on income taxation), the business source of income
357	Tax refund
364	Depreciation as recorded in accounting
365	Activity subject to taxes: depreciation expenses (the business source of income)
368	Entertainment expenses as recorded in accounting
369	Activity subject to taxes: entertainment expenses (the business source of income)
469	Activity subject to taxes: depreciation expenses (the personal source of income)
491	Taxable part of the profit-shares (§ 16 and § 16 a, act on income taxation), the private source of income
504	Add items that are not taken into account in allowable loss
601	The activity, or the fundraising scheme, has changed significantly. Enclose a written account describing the changes if your activity or fundraising has had changes
605	How many grants were given to beneficiaries during the accounting year
612	Sales of goods and services as recorded in accounting
614	Start of revenue items. Association membership fees as recorded in accounting
616	Receipts of dividends as recorded in accounting
617	Rental income from real estate as recorded in accounting
620	Receipts of public financial support as recorded in accounting
622	Closing entries – profit as recorded in accounting
630	Start of expenses: Staff expenses as recorded in accounting
643	Closing entries – loss as recorded in accounting
674	The tax-exempt activity that has been pursued
675	Public support received for activities
676	Revenues from sales, excluding public support
677	Expenses related to the activities
678	Activity
679	A relief decision, subject to a charge, has been requested for the activities
680	Taxable revenue
681	Tax-deductible expenses
700	Taxable membership fees (the business source of income)
701	Taxable membership fees (the personal source of income)
702	Taxable sales of goods and services as recorded in accounting (the business source of income)
703	Taxable sales of goods and services as recorded in accounting (the personal source of income)
704	Taxable rental income from real estate (the business source of income)
705	Taxable rental income from real estate (the personal source of income)
706	Other rental revenue as recorded in accounting
707	Taxable other rental income (the business source of income)
708	Taxable other rental income (the personal source of income)
709	Income from timber sales as recorded in accounting
710	Taxable income from timber sales (the business source of income)

711	Taxable income from timber sales (the personal source of income)	
713	Taxable dividends (the business source of income)	
714	Taxable dividends (the personal source of income)	
716	Taxable receipts of public financial support (the business source of income)	
717	Taxable receipts of public financial support (the personal source of income)	
718	All other revenues as recorded in accounting	
719	All other taxable revenues (the business source of income)	
720	All other taxable revenues (the personal source of income)	
721	Activity subject to taxes: closing entries (the business source of income)	
722	Activity subject to taxes: closing entries (the personal source of income)	
723	Total revenues as recorded in accounting	
724	Total taxable revenue (the business source of income)	
725	Total taxable revenue (the personal source of income)	
726	Activity subject to taxes: staff expenses (the business source of income)	
727	Activity subject to taxes: staff expenses (the personal source of income)	
728	Activity subject to taxes: entertainment expenses (the personal source of income)	
729	All other expenses as recorded in accounting	
730	Activity subject to taxes: All other expenses (the business source of income)	
731	Activity subject to taxes: All other expenses (the personal source of income)	
732	Activity subject to taxes: closing entries (the business source of income)	
733	Activity subject to taxes: closing entries (the personal source of income)	
734	Expenses, total as recorded in accounting	
735	Activity subject to taxes: total expenses (the business source of income)	
736	Activity subject to taxes: total expenses (the personal source of income)	
		Added the following new messages: #1867, #1863, #1868, #1869
		Modified check #1230, #1862
		Modifird messages: #1865, #1866

## 7 DATA FORMAT SPECIFICATION

Code	P/V	Calc. /check	Description	Format	Allowed values
000	P		Identifier	AN8	VSY06C23
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 return	AN70	
042	P		Contact person's telephone number	AN35	
044	V		Contact person's e-mail address	AN70	
<b>OTS</b>			<b>2 Information on the association or foundation</b>		
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,
737	V		The entity has submitted a request for a tax relief decision subject to a charge	N1	1
738	V		The entity engages in nonbusiness activities only (§ 1.1 of the act on taxation of business income)	N1	1
739	V		If the entity is a nonprofit promoting the public good, but it conducts business, an account of the business operation is needed	AN999	
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	
604	V	*V/P	What is the main purpose of the foundation?  1=A foundation giving out grants  2=Other foundation	N1	1,2
606	V	*V/P	Total grants in €, given to beneficiaries during the accounting year	R13,2	

<b>OTS</b>			<b>3 Associations and foundations – Calculation of tax-exempt and taxable profit</b>		
<b>OTS2</b>			<b>Tax-exempt activities</b>		
740	V		Revenue from primary operation	G13,2	
741	V		Expenses relating to primary operation	G13,2	
742	V		Membership fees	G13,2	
743	V		Other revenue from fundraising	G13,2	
744	V		Fundraising expenses	G13,2	
745	V		Revenue from investment and financing activities	G13,2	
746	V		Expenses relating to investment and financing activities	G13,2	
747	V		General contributions received	G13,2	
748	V		Revenues based on appropriations	G13,2	
749	V		Expenses based on appropriations	G13,2	
750	V		Economic results (tax-exempt activities)	R13,2	
751	V		Loss (tax-exempt activities)	R13,2	
<b>OTS2</b>			<b>Business operation subject to income taxes (Act on business income, EVL)</b>		
752	V		Revenue from primary operation	G13,2	
753	V		Expenses relating to primary operation	G13,2	
754	V		Membership fees	G13,2	
755	V		Other revenue from fundraising	G13,2	
756	V		Fundraising expenses	G13,2	
757	V		Revenue from investment and financing activities	G13,2	
758	V		Expenses relating to investment and financing activities	G13,2	
759	V		General contributions received	G13,2	
760	V		Revenues based on appropriations	G13,2	
761	V		Expenses based on appropriations	G13,2	
<b>OTS2</b>			<b>Taxable income derived from real estate, and from sales of timber (the personal source of income)</b>		



762	V		Revenue from primary operation	G13,2	
763	V		Expenses relating to primary operation	G13,2	
764	V		Membership fees	G13,2	
765	V		Other revenue from fundraising	G13,2	
766	V		Fundraising expenses	G13,2	
767	V		Revenue from investment and financing activities	G13,2	
768	V		Expenses relating to investment and financing activities	G13,2	
769	V		General contributions received	G13,2	
770	V		Revenues based on appropriations	G13,2	
771	V		Expenses based on appropriations	G13,2	
<b>OTS</b>			<b>4 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, concerning other than associations/foundations promoting the public good</b>		
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	
<b>OTS</b>			<b>5 Municipality, joint municipal authority, wellbeing county, parish, other religious community, student' union, university, applied-sciences college, reindeer-herding cooperative</b>		
<b>OHJ</b>			<b>Associations and foundations must not complete this section.</b>  <b>Calculation of taxable economic results. Only indicate the revenue and expenditure connected to primary operation.</b>		
772	V		Business revenue	R13,2	
773	V		Business expenditure	R13,2	

774	V		Account of the operation of business	AN999	
775	V		Real estate income and forestry income	R13,2	
776	V		Expenses related to real estate activities and forestry	R13,2	
<b>OTS</b>			<b>Taxable financial result for various sources of income, before deduction of losses / allowable loss for the tax year</b>		
500	V	#505	Business profit	R13,2	
501	V	#506	Economic results from real estate and from the selling of timber (personal source of income)	R13,2	
505	V	#500	Business loss	R13,2	
506	V	#501	Loss from real estate and from the selling of timber (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.
	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.
Changed	152 604 605 606	#1862; 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 The total amount of grants given in €€ (606).

## 9 MESSAGES

New / Changed	Code	Description of the message
Changed	752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 500, 505	#1865; If you populated Revenue or expenditure of a business source of income (the 752, 753, 754, 755, 756, 757, 758, 759, 760 and 761 data elements), you must also populate Taxable income (500) or Allowable loss (505).
Changed	762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 501, 506	#1866; If you populated Revenue or expenditure of a personal source of income (the 762, 763, 764, 765, 766, 767, 768, 769, 770 and 771 data elements), you must also populate Taxable income (501) or Allowable loss (506).
New	740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751	#1867; Invalid input: If you populated data elements relating to tax-exempt revenue or expenses (positions 740, 741, 742, 743, 744, 745, 746, 747, 748 or 749), you also have to populate "Economic results (tax-exempt activities)" (750) or "Loss (tax-exempt activities)" (751)
New	598	#1863; If a value greater than zero is populated in 598, the system displays error message: "Please note that expenses can include no capital losses in the "3 Calculation of tax-exempt and taxable profit" section.
New	772, 773, 500, 505	#1868; If Business revenue (772) or Business expenditure (773) is populated, you also have to populate Business profit (500) or Business loss (505)
New	775, 776, 501, 506	#1869; If Real estate income and forestry income (775) or Expenses related to real estate activities and forestry (personal source of income) (776) is populated, you also have to populate either Economic results from real estate and from the selling of timber (501) or Loss from real estate and the selling of timber (personal source of income) (506)

## 10 CALCULATION RULES

Economic results from the conducted business – profits or losses – of an association or a foundation are calculated as follows:

$$752 - 753 + 754 + 755 - 756 + 757 - 758 + 759 + 760 - 761$$

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

If the result is negative, enter it in position 505.

Economic results – profits or losses – from taxable operation with real estate and from the selling of timber (personal source of income, taxed under the Act on income tax (TVL)) of an association or a foundation are calculated as follows:

$$762 - 763 + 764 + 765 - 766 + 767 - 768 + 769 + 770 - 771$$

If the result is positive, enter it in position 501.

If the result is negative, enter it in position 506.

Economic results from an operation not subject to taxation of an association or a foundation are calculated as follows:

$$740 - 741 + 742 + 743 - 744 + 745 - 746 + 747 + 748 - 749$$

If the result is positive, enter it in position 750.

If the result is negative, enter it in position 751.