

**Income tax return; administration of a
shared benefit, agency of the State of
Finland, municipality, church parish,
foreign estate of a deceased person, etc.
(6)**

DATA FILE SPECIFICATION 2026

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Change history

Date	Version	Description
3 Feb 2026	1.0	First release 2026

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 6 (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 (the main form) Form 6 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 3 February 2026 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.
1.0		Check #2010	Maximum permissible input for Forest deduction for the tax year is 75 % of the value of Taxable income from forests that qualify for forest deduction during the tax year

7 DATA FORMAT SPECIFICATION

Code	P/V	Calc. /check	Description	Format	Allowed values
000	P		Identifier	AN8	VSY00626
198	P		Software-generated timestamp	PPKKVVVVHH MMSS	
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	
010	P		Business ID of limited company (enter a personal identity code for a foreign estate of a deceased person)	YTUNNUS2 HETU2	
054	V	*	Accounting period	PPKKVVVV- PPKKVVVV	
688	V	*	The tax year is required of foreign estates	VVVV	2026
041	P		Name of person giving further information	AN70	
042	P		Phone number of person giving further information	AN35	
044	V		e-mail of person giving further information	AN70	
184	V		The entity has an operation in both: in mainland Finland and in the Åland Islands	N1	1
OTS			Calculation of taxable income		
673	V		Total taxable revenue	G13,2	
674	V		Total tax-deductible expenses	R13,2	
675	V		Profit or loss for purposes of tax calculations (with a minus sign to indicate a loss result)	G13,2	
OTS			Taxable profit for various sources of income		

Code	P/V	Calc. /check	Description	Format	Allowed values
501	V	#506	Profit for the personal source of income	R13,2	
502	V	#507	Profit for the agricultural source of income	R13,2	
500	V	#505	Business profit	R13,2	
506	V	#501	Loss for the personal source of income	R13,2	
507	V	#502	Loss for the agricultural source of income	R13,2	
505	V	#500	Business loss	R13,2	
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, or if shares were transferred gradually during several years. If the change of ownership took place gradually during several years, enter the tax year before or during which such losses occurred that are not deductible due to the change of ownership.	VVVV	
OTS			Audit		
177	P	*	Audit complete (1=Yes, 2=No, will be conducted later, 3=No, no auditor has been appointed.)	N1	1,2,3
OTS			Itemisation of tax deductions related to selling of property – concerns shared forests, jointly administered benefits		
676	V		Acquisition cost	R13,2	
677	V		Deemed acquisition cost 20% of the selling price	R13,2	
678	V		Deemed acquisition cost 40% of the selling price	R13,2	
679	V		Deemed acquisition cost 80% of the selling price	R13,2	
680	V		Deemed acquisition cost, totals	R13,2	
OTS			Tax deduction for forestry in shared forest land		
OTS2			Amount of forest deduction available		
681	V		Base of the forest deduction	R13,2	
682	V		Previously used forest deduction	R13,2	
683	V		Amount of forest deductions added to capital gains	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
684	V		Amount of forest deduction available	R13,2	
OTS2			Use of forest deduction in the tax year		
685	V		Taxable income from forests that qualify for forest deduction during the tax year	R13,2	
686	V		Forest deduction for the tax year	R13,2	
687	V		Total forest deduction used for the tax year	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
Changed	531	#2005; The tax year of transfer (yyyy) (531) must fall within 2016-2026
	500, 505 501, 506 502, 507	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). 500 or 505 501 or 506 502 or 507 #94; This field # already contains a populated exclusive field &. Only one or the other can be populated.
	500-505	#1210; Either 500 or 505 must be populated, one or both can be zero.
	501-506	#1232; Either 501 or 506 must be populated, one or both can be zero.
	502-507	#1208; Either 502 or 507 must be populated, one or both can be zero.
	010, 054, 688	#1981; When a Business ID is given as the identity code (010), you must populate Accounting period (054) and leave Tax year is required of foreign estates (688) blank.
	010, 054, 688	#1982, When a personal identity code is given as the identity code (010), you must populate Tax year is required of foreign estates (688) and leave Accounting period (054) blank.
Changed	685, 686	#2010; Maximum permissible input for Forest deduction for the tax year (686) is 75% of the value of Taxable income from forests that qualify for forest deduction during the tax year (685).
	684, 686	#1986; The value of Forest deduction for the tax year (686) must be €1500 minimum and no higher than the value of Amount of forest deduction available (684).

9 MESSAGES

Not applicable to this information flow.

10 CALCULATION RULES

$$675 = 673 - 674$$

$$684 = 681 - (682 - 683)$$

$$687 = 682 + 686$$