

**Enclosures to the  
electronically submitted  
income tax return – guide for  
software developers**

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## Recent changes

| Date        | Version | Description of the change   |
|-------------|---------|---|
| 29 Jan 2020 | 1.20    | Starting from the 2020 accounting year, the Lomake82 and Lomake83 filenames are in use for Forms 82 and 83.   |
| 17 Sep 2020 | 1.21    | Removed identifiers of service providers K and Z from chapter 3. Removed uncorrect format from element Date from chapter 3.   |
| 1 Dec 2020  | 1.22    | Added an update regarding personal identity codes to 3.1.   |
| 7 Feb 2023  | 1.23    | Starting from the 2023 accounting year, the Pitka Tuloslaskelma (Long version of profit-and-loss (P&L) statement)   |
| 6.2.2024    | 1.24    | Enclosure type "Tilinpaatos" (Financial statements) changed to "Vahvistettu tilinpaatos" (Adopted financial statements), in use starting from accounting year 2024<br>New enclosure type "Voitonjakotiedot kaupparekisteriin" (Profit distribution information to the Trade Register), in use starting from accounting year 2024. |

### 1 INTRODUCTION

This technical guide is primarily for people in charge of the development of software applications. The guide provides specific instructions how the enclosures (attachment files) of the income tax return are submitted electronically through Tyvi services or the [www.ilmoitin.fi](http://www.ilmoitin.fi) website. For more information, see the General description of the electronically submitted income tax return, and the data file specifications for various enclosure forms.

### 2 HOW TO SEND ATTACHMENTS ELECTRONICALLY

Users of Tyvi services or Ilmoitin.fi can send all enclosures to the income tax return as attachment files in PDF format. The only acceptable format for attachment files is PDF.

You can send an attachment file as an independent submittal. This means that if you already have submitted the main income tax return you do not have to re-submit it when you add some attachments to it later.

You can only submit the forms listed under 3.1 List of enclosure types reserved for financial statements electronically as formal attachment files. Any other Tax Administration-confirmed forms must be sent inside the same file as the income

tax return, in the name:value format, in accordance with the relevant data file specifications. The maximum file size for a single attachment is 30MB.

Make sure you give a filename that matches the contents of the type of the enclosure. This means that if the type is "Auditor's report (Tilintarkastuskertomus)", you can only use it for submitting a copy of the auditor's report and nothing else.

After their accounting period has ended, corporate entities (main forms no 4, 6, 6B, 6C and 6U) have 10 months of time to submit additional information to their income tax return. In other words, if your company's accounting year is the calendar year, you can still file enclosures to your company's tax return up to the 31<sup>st</sup> of October the next calendar year.

The deadline for sending additional information to the income tax return for operators of a farm or forestry enterprise and for self-employed operators of a trade or business (main forms no 2, 2Y, 2C, 5 or 6A) is the end date of the Tax Administration's assessment process, i.e. also the 31<sup>st</sup> October of the next calendar year.

### 3 THE NAMING CONVENTION FOR ATTACHMENT FILES

In accordance with the Naming Convention, an acceptable filename comprises the following elements:

- The sender organisation (the service provider)
  - o length: 1 character
  - o identifiers of service providers, such as:
    - T=Aditro
    - E=OpusCapita
    - V=Ilmoitin, the Tax Administration's proprietary service
- Filer
  - o length: 9 characters
  - o Business ID
- Start and end dates of company accounting period
  - o length: 17 characters
  - o format:ddmmyyyy-ddmmyyyy
- Date
  - o length: 8 characters
  - o format: ddmmyyyy
  - o Date when submitted
- Time
  - o length: 6 characters
  - o format: hhmmss

- Time when submitted
  - Type of enclosure
    - length: variable length
    - format: “Type of enclosure” for example: “Tilinpäätös” (financial statements). The naming convention for various types of attachment files does not allow the space character; instead, enter an underscore ‘\_’ between the words of a filename, e.g. “Yhtiökokouksen\_ptkote”. In the same way, the naming convention does not allow Scandinavian characters, so you must only enter ‘o’ (not ‘ö’) characters in “Yhtiökokouksen\_ptkote”, for example.
      - **Note:** The enclosure types that were added 18 Sept 2015  
The new types of attachment files, as of 18 Sept 2015, have a different naming convention (Tuloslaskelma ja tase vain Verolle, Lisäosingonjakopäätös vain Verolle, Tilinpäätös vain Verolle, Toiminnantarkastuskertomus — (Profit and loss account and balance sheet only for the tax office, Additional dividend distribution only for the tax office, Financial statements only for the tax office, Auditor's report on activities)), so you must take account of the differences! The naming convention for these new types is that blankspaces are used instead of underscores, and the Scandinavian characters å, ä, ö are allowed in the filename. Example: “Tilinpäätös vain Verolle” (Financial statements, for the Tax Administration only).

The new types of enclosures are exclusively for delivery to the Tax Administration, i.e. we do not send them on to the PRH. The Auditor's report on activities is an enclosure to the main tax return form of associations and foundations i.e. to Form 6C.

  - You can send several other enclosures. It is required that every other enclosure can be identified independently. When you send other enclosures, you can give them free-text filenames. Alternatively, you can name them by adding digits to the filename. The filename for a “Muu\_liite\_vapaavalintainen\_nimi” (other enclosure) can contain max 60 characters. When giving a free-text name to a file, you should preferably use only one word. More than one words can be included only as an exception. In that case, the underscore character must be placed between the two or more words.
- Examples: “Muu\_liite\_lahjoitukset” or  
“Muu\_liite\_veroilmoituksen\_sisalto” or  
“Muu\_liite\_1”, “Muu\_liite\_2”, etc.

### 3.1 The enclosure types reserved for financial statements

Most corporate taxpayers are required to add at least some financial-statement information to their income tax return. The corporate taxpayers’ legal entity type determines the scope and number of required financial-statement files.

For corporate taxpayers filing their income taxes on Form 6B (limited liability companies, cooperatives), after receiving the income tax return and the enclosed financial statements, the Tax Administration sends the financial statements on to the PRH, the Finnish Patent and Registration Office. Housing companies and mutual real-estate holding companies are not required to send their financial statements to the authorities for registration every year. For this reason, the Tax Administration does not send the financial statements of these entities on to the PRH. The Tax Administration does not send on other main income-tax return forms.

Please note: The presence of anyone's Finnish personal identity code is unadvisable on various minutes of meetings, protocols, extracts from the Annual General Meeting of shareholders because the Tax Administration sends all enclosures to the Patent and Registration Office (PRH) directly.

You should enclose the financial statements of your company in such a format that can be presented for public display with Trade Register records. For example, a profit-and-loss account and balance sheet in their normal versions i.e. not with a long breakdown of every account balance, unless you want to submit the long version. All files named as attachment files, under the naming convention below, are transmitted to the PRH. The Tax Administration performs no manual checks on the content of the attachment files that are sent on.

- Vahvistettu tilinpaatos (Adopted financial statements)
  - o Starting from tax year 2024. In earlier tax years, the name is "Tilinpaatos" (Financial statements)
  - o This enclosure contains a copy of the entire financial statements, i.e.:
    - The company's profit-and-loss account
    - The company's balance sheet
    - The company's Notes to financial statements
    - if necessary, the company's annual report and cash flow statement are added

**PLEASE NOTE:** Only for filers of Form 6B

**NOTE:** The enclosure can additionally contain the company's auditor's report and the company's Annual General Meeting documents. In that case, all financial statement information is submitted in one single enclosure.

- Konsernitilinpaatos
  - This enclosure (consolidated financial statement) is the same as Tilinpaatos (financial statement) but with an added financial statement for the entire group enterprise.
- Tuloslaskelma (Profit and loss account)
- Tase (Balance sheet)
- Tuloslaskelma\_ja\_tase (Profit and loss account and Balance sheet)
- Tilintarkastuskertomus (Auditor's report)
- Yhtiökokouksen\_ptkote (Extract from Annual General Meeting minutes)
  - o If your legal entity is a cooperative, the minutes of its Annual Meeting of Cooperative Members can be submitted under

Yhtiökokouksen\_ptkote (Extract from Annual General Meeting minutes). The copy of the minutes must include the following:

- The date when your company or cooperative held the general meeting
  - A statement confirming that the year's financial statements were approved
  - The meeting's decision on the accounting treatment of the year's profits/losses
  - The meeting's decision on profit distribution, if any distribution is made
- If you prefer, there is nothing to prevent you from including the entire minutes of the annual general meeting in the Yhtiökokouksen\_ptkote attachment file. However, corporate taxpayers that file their tax return on Form 6B should be aware that the minutes from the general meeting is among those attachments that the Tax Administration will send to the PRH for public release.
  - Because the filenames provide easy identification of all financial statements and their enclosures, taxpayers using e-filing do not have to complete Form 63 – “Details on financial statements to the Tax Administration and the Trade Register”. If the company uses e-filing, it is enough if it just attaches a copy of the minutes of the annual general meeting, or an extract of the same. Alternatively, the company can inform the Tax Administration of its year-end financial-statement facts on a completed and scanned Form 63. Even in that case, “Yhtiökokouksen\_ptkote” must be set as the filename.
- Tilintarkastuskertomus\_ja\_ptkote
  - Toimintakertomus (Annual report on activities)
  - Tilinpaatoksen\_liitetiedot (Notes to financial statements)
  - Rahoituslaskelma (Cash flow statement)

### **Information on company financial statements, submitted to the Tax Administration only**

The following types of enclosures were added 18 September 2015:

- Tuloslaskelma ja tase vain Verolle (Profit-and-Loss account and Balance Sheet for the Tax Administration only)
- Lisäosingonjakopäätös vain Verolle (Decision to distribute additional dividends, for the Tax Administration only)
- Tilinpäätös vain Verolle (Financial statements, for the Tax Administration only)
- Toiminnantarkastuskertomus (Auditor's report on activities)

The following type of enclosure were added 7 February 2023:

- Pitkä tuloslaskelma (Long version of profit-and-loss (P&L) statement)
- **NOTE:** Only for filers of Form 6C

## 3.2 Other types of enclosures

- Luotto\_ja\_takaustappiot
- Luottotappiovarauslaskelma
- Ahvenanmaan\_tulotieto
- Starting from the 2017 accounting period
  - o Lomake80
- Muu\_liite\_vapaavalintainen\_nimi (tai numero) – free-text filename or a string of digits
  - **What is meant by “other enclosure” is any enclosure or attachment that does not fall into the categories found in the list of enclosure types. When you send “other” enclosures, they cannot contain Tax Administration’s forms (such as a Form 62 or a tax return for self-assessed taxes).**

The purpose of the free-text name is to give the taxpayer an opportunity to describe enclosure contents and to identify each “other” enclosure.

- Starting from the 2020 tax year:
  - o Lomake82
  - o Lomake83
- Starting from tax year 2024:
  - o Voitonjakotiedot kaupparekisteriin (Profit distribution information to the Trade Register)
    - The purpose of this enclosure type is to send information on:
    - the date of adoption of the financial statements
    - the decision of the shareholders meeting or the general meeting of a co-operative regarding profit (the content of the decision written down, or a statement saying that the company has no profit for the accounting year)

**Please note: The string should contain no blankspace or underscore between the service-operator ID code (T, E, K, V) and the company’s ID code (a Business ID or a personal identity code). However, use underscore between all other parts.**

Example 1:

T1234567-9\_01032016-28022017\_12072017\_113254\_Tilinpaatos.pdf

(Financial statements, sent by Aditro, for the taxpayer company 1234567-9 (the company’s Business ID) and the

1.3.2012 - 28.2.2013 accounting year. The attachment file was submitted 12 July 2017 at 11:32.54.)

