



**CLAIM FOR PROGRESSIVE
TAXATION OF EARNED INCOME**

This form for requesting the progressive taxation of earned income is for use by permanent residents of foreign countries, or individuals staying six months or less in Finland.

Residents of EEA countries or countries with which Finland has signed a tax treaty have the option of requesting that the 35% tax at source be replaced by progressive taxation of earned income (not including dividends).

Report all the income you have earned in Finland, earned income taxed in your country of residence, and the related deductions. Finland will only collect taxes on your income earned in Finland; however, the taxable income you have earned in your country of residence will raise the tax rate applied to your earned income in Finland.

1 Personal details and tax year

Finnish personal identity code		Date of birth (ddmmyyyy)		Tax year			
Family name		Given names					
Country of residence		Citizenship					
Tax Identification Number (TIN) in country of residence							
Address in country of residence							
Street address				Postal code			
City/town		State					
Address in Finland							
Postal address (street or road)		House number	En-trance	Flat number	P.O. Box	Postal code	City/town
Spouse's name				Date of birth (ddmmyyyy)			
Child's name				Date of birth (ddmmyyyy)			
Child's name				Date of birth (ddmmyyyy)			
Staying in Finland during (ddmmyyyy-ddmmyyyy)			Working in Finland during (ddmmyyyy-ddmmyyyy)				
—			—				
Employer's or payor's name				Business ID			

2 Earned income and taxes paid

	Earned income in Finland during tax year		Tax paid in Finland	
	€	c	€	c
Pay				
Seafarer's income				
Benefit				
Pension				
Other earned income, please specify				

	Earned income in country of residence, tax year		Expenses for production of income, country of residence	
	€	c	€	c
Pay				
Seafarer's income				
Benefit				
Pension				

3 Applicant's signature

Date	Signature	Telephone number

61481
VEROH 6148e 1.2018 (page 1/2)



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With this form, the tax authorities in your country of residence verify that you are liable to pay taxes in that country. Ask the tax authorities in your country of residence to fill in this certificate with information on your earned income and deductions in your country of residence.

ASUINVALTION VEROVIRANOMAISEN TODISTUS/CERTIFICATE ISSUED BY THE TAX AUTHORITIES IN THE COUNTRY OF RESIDENCE

Ask the tax authorities of your country of residence to fill in this certificate on earned income for which you have paid taxes, and for which deductions have been made in your country of residence.

Tax year	Finnish personal identity code	Tax Identification Number (TIN) in country of residence
Family name	Given names	Date of birth (ddmmyyyy)

Täten todistamme, että tämänhetkisen tietomme mukaan yllä mainittu verovelvollinen

- asuu ja on yleisesti verovelvollinen tässä valtiossa
- on saanut yllä mainitun verovuoden aikana ansiotuloa muualta kuin Suomesta
- saa vähentää verotuksessa ansiotuloistaan niihin kohdistuvia tulonhankkimismenoja.

This is to certify that the above mentioned taxpayer

- lives in this country and is its tax resident, generally liable to tax,
- according to our current records, has received earned income from another country than Finland during the tax year,
- according to our current records, is entitled to tax deductions, against his earned income, for his costs related to the production of income.

Valtio / State		Vuosi / Year	
Ansiotulo muualta kuin Suomesta Earned income from another country than Finland		Edellä mainittuun ansiotuloon kohdistuvat tulonhankkimismenot Costs related to the production of earned income in another country than Finland	
valuutta / currency	määrä / amount	valuutta / currency	määrä / amount
Veroviranomaisen nimi / Name of tax authority			
Päiväys / Date		Allekirjoitus ja nimen selvennys / Signature and printed name	

61482

VEROH 6148e 1.2018 (page 2/2)

If your taxable earned income and the related deductions are not yet known by the tax authorities in your country of residence, please enclose your payslip, certificate of unemployment allowance, pension decision, or some other reliable account of your income.

Residents of EEA countries earning at least 75% of their income in Finland may request that their other income earned outside Finland be disregarded in the Finnish tax assessment. Enclose a certificate, issued by the tax authorities in your country of residence, on earned income for which you have paid taxes and on any deductions that have been made in your country of residence. Approval of your request is conditional on providing this certificate.

Tiedot luetaan optisesti lomakkeen täyttökentistä. Muualle lomakkeeseen kirjoittamaasi tietoa ei käsitellä. Käytä vain vero.fi:stä tulostettuja lomakkeita, älä niiden kopioita. Kopiointi voi heikentää lomakkeen laatua niin, ettei lomakkeen optinen luku onnistu. The information entered on this form will be read by computer, by optical character recognition. The computer system does not process anything you may have written outside the spaces. Only fill in forms printed out from tax.fi, do not use photocopies. Photocopies may have inferior quality, making optical character recognition difficult.