



Tax Administration
P.O. Box 700
00052 VERO

Use this form to apply for a tax card and/or tax prepayment if you are a resident taxpayer, business operator, self-employed person, an operator of agriculture or forestry, or a shareholder in a partnership. All income and deductions for the year must be reported in the form, even if the application only concerns tax prepayment. A tax card or tax prepayment decision issued earlier will remain valid until you receive the new decision. Tax prepayments must be paid on the due dates, even after submitting an application for a change to prepayments. After the end of the tax year, you can use this form to request prepayment or additional prepayment.

Individuals who live abroad permanently or stay in Finland for no more than six months should use form 5057e to apply for a non-resident taxpayer's tax at source card, tax card or tax prepayment.

Individuals who live abroad permanently or stay in Finland for no more than six months should use forms 5057e and 6148e to apply for progressive taxation of income.

Individuals who currently live or have previously lived abroad and stay in Finland for more than six months should use form 5042e to apply for a non-resident taxpayer's tax at source card, tax card or tax prepayment.

Individuals who are moving from Finland to live abroad, or who already live abroad, should use form 6207a to apply for a non-resident taxpayer's tax at source card, tax card or tax prepayment.

1 Personal details and tax year

Your name	Personal identity code or Business ID	Tax year

50101

ddmmyyyy

I am applying for a tax card, effective from

I am applying for tax prepayments, changes to prepayments or the removal of prepayments.

I want to pay tax prepayments once a month.¹

I want to pay my tax prepayments in 2 to 6 instalments. (This is applied if the prepayment is no more than €10,000 a year.)¹

I request that my tax card consider all taxes payable based on my income and that no tax prepayment be imposed.¹

I am asking for tax prepayments due after the end of the tax year (additional prepayment). See section 17.

2 Pay and fringe benefits

I am asking for income spreading. (Please attach the payor's statement on the lump sum income and the related grounds for payment.)

	Estimated total gross income for the year		Gross income earned by the change date ²		Taxes withheld by the change date ²	
	€	c	€	c	€	c
Pay and fringe benefits						
Other taxable reimbursement of expenses						
Reimbursement of day care provider's expenses						
Seafarer's income and fringe benefits						
Pay and fringe benefits from Åland archipelago ferries						
Pre-withholding deduction (e.g. chainsaw deduction for forestry workers)						
Employee stock options or share awards						
I no longer receive pay from the company that gave the stock options.			I ask for a prepayment calculation for my income from the stock options.			
Share of personnel fund (taxable)						

¹ If selected, this will impact your prepayments and tax-card withholding rates in future years unless you change the selection later (See instructions).

² The amounts of income received and tax withheld are shown in the most recent payslip or the payor's notification of payment.



Personal identity code or Business ID	Tax year

3 Benefits

(e.g. unemployment allowance, sickness allowance, child home care allowance and start-up grant, general social security benefit)

Payor's name	Benefit					
Start date, current year ³	ddmmyyy		End date, current year ³			ddmmyyy
Estimated total gross income for the year	Gross income earned by the change date			Taxes withheld by the change date		
€	c	€	c	€	c	

Payor's name	Benefit					
Start date, current year ³	ddmmyyy		End date, current year ³			ddmmyyy
Estimated total gross income for the year	Gross income earned by the change date			Taxes withheld by the change date		
€	c	€	c	€	c	

³ The start date should be the date on which the benefit was paid for the first time this year, and the end date should be the last date on which the benefit is paid this year.

4 Pension (e.g. national pension, old-age pension, capital income from insurance-based assets)

I am asking for a deferral of retirement income and income spreading. (Attach all decisions concerning pensions paid retroactively.)

Payor's name	Type of pension					
Start date, current year ⁴	ddmmyyy		End date, current year ⁴			ddmmyyy
Estimated total gross income for the year	Gross income earned by the change date ⁵			Taxes withheld by the change date ⁵		
€	c	€	c	€	c	

Payor's name	Type of pension					
Start date, current year ⁴	ddmmyyy		End date, current year ⁴			ddmmyyy
Estimated total gross income for the year	Gross income earned by the change date ⁵			Taxes withheld by the change date ⁵		
€	c	€	c	€	c	



Personal identity code or Business ID	Tax year

Payor's name		Type of pension			
Start date, current year ⁴	ddmmyyy		End date, current year ⁴		ddmmyyy
Estimated total gross income for the year		Gross income earned by the change date ⁵		Taxes withheld by the change date ⁵	
€	c	€	c	€	c

Payor's name		Type of pension			
Start date, current year ⁴	ddmmyyy		End date, current year ⁴		ddmmyyy
Estimated total gross income for the year		Gross income earned by the change date ⁵		Taxes withheld by the change date ⁵	
€	c	€	c	€	c

50103

Payor's name		Type of pension			
Start date, current year ⁴	ddmmyyy		End date, current year ⁴		ddmmyyy
Estimated total gross income for the year		Gross income earned by the change date ⁵		Taxes withheld by the change date ⁵	
€	c	€	c	€	c

Payor's name		Type of pension			
Start date, current year ⁴	ddmmyyy		End date, current year ⁴		ddmmyyy
Estimated total gross income for the year		Gross income earned by the change date ⁵		Taxes withheld by the change date ⁵	
€	c	€	c	€	c

VEROH 5010e 1.2026 (page 39)

⁴ The start date should be the date on which the pension was paid for the first time this year, and the end date should be the last date on which the pension is paid this year.

⁵ The pension paid and the withholding tax are shown on the notifications of payment. If the payment of pension starts mid-calendar year, attach a copy of the pension decision. Also report the wages and salary (including holiday pay), and the benefits and other income received during the same year.



Personal identity code or Business ID	Tax year

5 Other income subject to withholding tax

	Estimated total gross income for the year		Gross income earned by the change date ⁶		Taxes withheld by the change date ⁶	
	€	c	€	c	€	c
Private caretaker's fee and reimbursement of expenses						
Reimbursement of expenses for private caregivers (as deductions)						
Dependent caregiver's fee						
Compensation for use						
Trade income (VAT liable, not in the Prepayment Register)						
Expenses relating to the trade income above (as deduction)						
Trade income (not VAT liable, not in the Prepayment Register)						
Athlete's fees						
Other taxable income subject to withholding tax						

⁶ The amounts of income received and tax withheld are shown in the most recent payslip or the payor's notification of payment.

6 Study grants (higher education, upper secondary education)

January	€	c	February	€	c	March	€	c	April	€	c
May	€	c	June	€	c	July	€	c	August	€	c
September	€	c	October	€	c	November	€	c	December	€	c

50104

	€	c
Taxes withheld by the change date		

7 Personal income subject to prepayments

Personal earned income	€	c
Profit from income-generating activities		
Wages and salary subject to prepayments (no withholding tax obligation for the employer)		
Pensions subject to prepayments		
Grants		
Personal capital income after deduction of expenses	€	c
Other capital income subject to prepayments		



Personal identity code or Business ID	Tax year

8 Deductions from earned income	€	c
Unemployment fund fees		

Expenses incurred in acquiring and maintaining wage income	€	c
Training expenses		
Expenses for a separately acquired workspace		
Tools (expenses for materials and use of own tools)		
Increased living expenses due to commuting		
Other expenses		
Total expenses incurred in acquiring or maintaining wage income		

50105	Expenses incurred in acquiring and maintaining income other than wages and salary	€	c
	Expenses incurred in acquiring or maintaining other employment income		
	Expenses incurred in acquiring or maintaining income relating to benefits or other earned income		

Statutory pension insurance contributions for income other than wages or salary	€	c
YEL or MYEL pension insurance contributions (when not deducted as business expenses)		

9 Deductions from capital income	€	c
Total management and safekeeping expenses for securities/year		
Other expenses incurred in acquiring or maintaining capital income		
Interest on loan relating to acquiring or maintaining income		
Voluntary pension insurance or long-term savings agreement payments		
In my tax assessment, the child increase of credit for deficit in capital income must be made for		child/children.

10 Repaid shareholder loan (deducted as expenses incurred in acquiring or maintaining capital income)		
Name of limited liability company (LLC)	Business ID	
Amount of shareholder loan repaid, paid no later than the fifth tax year after the loan was taken out.	€	c
Year in which the repaid shareholder loan was taxed as capital income	Year	



Personal identity code or Business ID	Tax year

11 Other deductions

				€	c
Total child support/year					
Child's personal identity code					

Repayment deduction	Repaid income; please specify	Year of repayment	Amount of income	€	c

Deduction for student loan, student loan repayments (Deduction requires Kela decision on student loan deduction.)	€	c

12 Dividends and surplus

Dividends from non-listed companies	€	c	€	c
Gross share of earned income			Gross share of capital income	
<input type="checkbox"/> Dividends included in earned income are from a company for the operations of which I have YEL insurance.				

Surplus from non-listed co-operatives	€	c	€	c
Gross share of earned income			Gross share of capital income	
<input type="checkbox"/> The surplus included in the earned income is from a company for the operations of which I have YEL insurance.				

Gross dividends from listed companies	€	c
Fully taxable dividends from listed companies		
Gross surplus from listed companies		

13 Capital gains and capital losses from trading with securities

Total capital gains	€	c
Total capital losses		

14 Capital gains and capital losses of domestic crypto asset service providers

Domestic crypto asset service providers, capital gains	€	c
Domestic crypto asset service providers, capital losses		

15 Capital gains and capital losses of foreign crypto asset service providers

Foreign crypto asset service providers, capital gains	€	c
Foreign crypto asset service providers, capital losses		



Personal identity code or Business ID	Tax year

16 Business income
16.1 Business operator/self-employed person

	€	c		€	c
Earned income from business operations			Capital income from business operations		

16.2 Agricultural taxpayer⁷

	€	c		€	c
Earned income from agriculture			Capital income from agriculture		

⁷ Where necessary, fill in the profits from selling timber under 16.3 Forestry taxpayer.

16.3 Forestry taxpayer

	€	c		€	c
Profits from selling timber			Accrued profits from selling timber		
Accrued taxes withheld from the profits from selling timber					

16.4 Reindeer husbandry taxpayer

	€	c		€	c
Earned income from reindeer husbandry			Capital income from reindeer husbandry		

16.5 Income from partnerships in which the taxpayer is a shareholder

Partnership's Business ID	Partnership's Business ID	Partnership's Business ID	Partnership's Business ID
	€	c	
Earned income from partnership business operations			Capital income from partnership business operations
Earned income from partnership agricultural operations			Capital income from partnership agricultural operations
			Capital income from personal income source, received from partnership

Seasonal business operations

I am engaged in business operations on a seasonal basis and asking for tax prepayments for the period	Start date (ddmmyyyy) – End date (ddmmyyyy)	
		—
Description of the operations and their seasonal character		

17 YEL/MYEL work income details

The details affect the amount of sickness allowance and daily allowance contributions.

	€	c
Confirmed annual work income for YEL insurance		
Confirmed annual work income for MYEL insurance		
Pay from business operations ⁸		

⁸ Pay, fringe benefits and taxable reimbursement of expenses from a company for whose operations you have YEL or MYEL insurance. Also enter these and any pay received from other employers in the income subject to withholding tax.



Personal identity code or Business ID	Tax year

18 Custody of children outside Finland

In this section, fill in the details of children who do not have a Finnish personal ID. You can fill in these details only if you have a certificate issued by the authorities of the child's country of residence which proves that you are the child's guardian. These details will be taken into account when assessing the child increase to the maximum amount of credit for work income.

Child's name	Date of birth (ddmm/yyyy)
Type of child custody	End date of child custody (ddmm/yyyy)
<input type="checkbox"/> Joint custody <input type="checkbox"/> Sole custody	
Child's name	Date of birth (ddmm/yyyy)
Type of child custody	End date of child custody (ddmm/yyyy)
<input type="checkbox"/> Joint custody <input type="checkbox"/> Sole custody	
Child's name	Date of birth (ddmm/yyyy)
Type of child custody	End date of child custody (ddmm/yyyy)
<input type="checkbox"/> Joint custody <input type="checkbox"/> Sole custody	

19 Change in family relations

ddmm/yyyy	
My spouse and I have separated permanently	

50108
20 Prepayment imposed or raised after the end of the tax year (additional prepayment)

You can ask the Tax Administration to determine an additional prepayment that will fall due after the tax year has ended. The additional prepayment does not have to be based on your income subject to prepayments. The application can be submitted after the end of the tax year, up to the date of completion of the tax assessment process. Select the grounds for the additional prepayment from the options below.

I am applying for a pre-payment of	€	c	for the tax year	Tax year
Grounds for additional prepayment				
<input type="checkbox"/> Rental income	<input type="checkbox"/> Capital gains			
<input type="checkbox"/> Business income (income from business operations, income from agricultural operations, income from partnerships)	<input type="checkbox"/> Foreign income			
<input type="checkbox"/> Insufficient taxes have been withheld from earned income	<input type="checkbox"/> Insufficient taxes have been withheld from capital income			
<input type="checkbox"/> Other reason:	<input type="checkbox"/> Not giving grounds for additional prepayment			
I am asking for a prepayment to be imposed after the tax year, on the basis of the information I have given. (In this form, state all your income and deductions for the tax year.)				



Personal identity code or Business ID	Tax year

21 Further information

Further information is provided by	Telephone number during office hours

22 Enclosures

<input type="checkbox"/> Travel expenses – Commuting to and from work Fill in form 1A	<input type="checkbox"/> Capital gains and losses Fill in form 9
<input type="checkbox"/> Travel expenses – Weekend travel Fill in form 1B	<input type="checkbox"/> Tax credit for domestic costs, work performed by company Fill in form 14A
<input type="checkbox"/> Travel expenses –Trips to a secondary place of work Fill in form 1C	<input type="checkbox"/> Tax credit for wages paid to a household employee Fill in form 14B
<input type="checkbox"/> Travel expenses – Deductible as expenses for the production of income (e.g. travel expenses for special sectors) Fill in form 1D	<input type="checkbox"/> Statement on foreign income (earned income) Fill in form 16A
<input type="checkbox"/> Rental income – Rental apartments Fill in form 7H	<input type="checkbox"/> Statement on foreign income (capital income) Fill in form 16B
<input type="checkbox"/> Rental income – Real estate Fill in form 7K	<input type="checkbox"/> Deduction for second home for work Fill in form 19
<input type="checkbox"/> Rental income – Farmlands, woodlands, forest and other rental property Fill in form 7L	

50109

Date	Signature	Telephone number

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.