



Finnish Tax Administration  
OCR service -  
Yhteisöomakkeiden optinen lukupalvelu  
PO Box 200  
00052 VERO

This form is used by limited liability  
companies, cooperative societies and  
other corporations.

Taxpayer's name		Business ID	
		Accounting period (ddmmyyyy-ddmmyyyy)	
Further information will be given by (name)		Telephone	
<input type="checkbox"/> Has activity in Finland (mainland) and Åland Islands		<input type="checkbox"/> The company engages in nonbusiness activities only (§ 1, subsection 1, Business Tax Act)	
<input type="checkbox"/> Has IFRS financial statements.		<input type="checkbox"/> Has to prepare Transfer Pricing Documentation (§ 14 a, VML) (complete Form 78).	
<input type="checkbox"/> Has transferred a business unit during tax year, as defined in § 52 d, Business Tax Act.		<input type="checkbox"/> Has received shares through swap during tax year, as defined in § 52 f, Business Tax Act.	

**2 List of company shareholders, paid amounts booked (accrual basis) to them or their family, total loan balance at end of accounting period, company-held shares**

Always fill in shareholder's name even if no rents etc. were paid. **Do not report salaries and dividends here.**

a) Shareholder's name	b) Personal identity code or Business ID	Number of shares	Payment		Payment		Shareholder loans		
			€	c	€	c	€	c	
a)			Rent		Assets sold				
b)			Interest		Other				
a)			Rent		Assets sold				
b)			Interest		Other				
a)			Rent		Assets sold				
b)			Interest		Other				
a)			Rent		Assets sold				
b)			Interest		Other				

More than 4 shareholders. Submitting Form no 72.

All shareholders have less than 10 % holding.

Quantity of own shares held by company at end of accounting period

**3 Residential property owned by company and used by majority shareholder/family during the accounting period<sup>1)</sup>**

Identity number of shareholder	Name of property, real estate company or housing company	Live-in period ddmmyyyy-ddmmyyyy	Value used in Calculation of net worth	
			€	c

**4 The decision on profit distribution**

If the corporate entity is going to distribute them, fill in completely. Otherwise leave blank.

	Date when distribution was agreed (ddmmyyyy)	Date when payment begins (ddmmyyyy)	Total amount agreed to be distributed <sup>2)</sup>	
			€	c
Distribution of dividends or surplus				
Distribution from an unrestricted equity fund				

<sup>1</sup> A majority shareholder means a person in a leading position, who alone owns more than 30%, or together with his family owns more than 50% of the shares or more than 50% of the votes (§ 7, TyEL).

<sup>2</sup> File an Annual Information Return (Form 7812) for any dividends/profit surplus the company has distributed, and for any refunds of capital it has paid.



Business ID

**5 Changes in share capital and changes in company-held shares that have occurred after the accounting period ended**

Share capital was raised by:	€	c	Share capital was lowered by:	€	c	Number of shares after change	Nominal value/book value of one share	€	c
Subscription price of a new share	€	c	Subscription price is determined on the basis of the mathematical value			Raised capital	Company redeemed/purchased/sold its own shares		
			<input type="checkbox"/> Yes			<input type="checkbox"/> By paid-in capital <input type="checkbox"/> By retained earnings	<input type="checkbox"/> Yes		

**Calculation of taxable income (Business Tax Act)**

6 Business income (continues on page 3)	Accounting		Tax accounting	
	€	c	€	c
<b>1 Net sales</b>				
<b>2 Own consumption of goods/services produced</b>				
<b>3 Other income from business activities</b>				
Capital gains from selling shares included in fixed assets (Form 71A and/or 71B) .....				
Taxable portion (§ 6b and § 51d, Business Tax Act) (Form 71B) .....				
Capital gains from selling real estate included in fixed assets .....				
Capital gains from selling other fixed assets .....				
Received subsidies and public support .....				
Other income				
<b>4 Financial income</b>				
Receipts of dividends and profit surplus (Form 73) .....				
Taxable portion (§ 6a, Business Tax Act) .....				
Interest received from group undertakings/companies .....				
Interest income from associated/affiliated companies .....				
Other interest income .....				
Shares of profits for consortia .....				
Taxable portions of profit shares (§ 16 and § 16a, Income Tax Act) .....				
Capital gains from selling financial assets .....				
Income from capital redemption policies, etc. ....				
Taxable portions .....				
Other financial revenues				
<b>5 Revaluation gains</b> .....				
Taxable portion (§ 5a, Business Tax Act)				
<b>6 Group subsidy received</b> (Form 65)				
<b>7 Income from decreases of reserves</b> .....				
Taxable portion (§ 43 and § 47, Business Tax Act)				



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	Accounting		Tax accounting	
	€	c	€	c
<b>8 Shares of profits in Controlled Foreign Company (Form 74)</b>				
<b>9 Capital gains from other assets (From 71B)</b>				
<b>10 Other taxable revenues (not included in P/L)</b>				
<b>11 TAXABLE BUSINESS INCOME, TOTAL</b>				

<b>12 Refunds of taxes</b>			_____
<b>13 Cinema support received (§ 6.1.5, Business Tax Act)</b>			_____
<b>14 Capital gains, indirect income recognition</b>			_____
<b>15 Other tax-exempt revenues of the P/L</b>			_____

Calculation of taxable income	Accounting		Tax accounting	
	€	c	€	c
<b>7 Business costs (continues on page 4)</b>				
<b>1 Raw materials and services</b>				
Purchases, variation in stocks and inventory .....				
External services				
<b>2 Staff expenses</b>				
Wages and salaries .....				
Pension expenses .....				
Other staff expenses				
<b>3 Depreciation and reduction in value of fixed assets</b>				
Depreciation .....				
Deductible portion (§ 24, § 30 to § 34, § 36 to § 41, Business Tax Act) (Form 62) .....				
Reduction in value of fixed assets .....				
Deductible portion (§ 42, Business Tax Act)				
<b>4 Other business expenses</b>				
Entertainment expenses .....				
Deductible portion 50% (§ 8.1.8, Business Tax Act) .....				
Donations granted .....				
Deductible portion (§ 57, Income Tax Act, etc.) .....				
Capital losses for selling securities / fixed assets (Form 71A and/or 71B) .....				
Deductible portion (§ 6b and § 51d, Business Tax Act) (Form 71B).....				
Capital losses for selling other fixed assets .....				
Leasing costs.....				
Write-offs within Accounts Receivable.....				
Other deductible expenses				

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	Accounting		Tax accounting	
	€	c	€	c
<b>Non-deductible costs</b>				
Direct taxes .....				
Punitive tax increases and late-filing penalties .....				
Fines and other penalties .....				
Merger loss .....				
Reduction in value of shares included in fixed assets .....				
Statutory reserves .....				
Other non-deductible costs				
<b>5 Financial expenses</b>				
Interest paid to group undertakings/companies (§ 18 a, act on business tax) .....				
Interest paid to associated / affiliated companies .....				
Other interest paid .....				
Financial expenses treated as interest paid (§ 18 a, act on business tax) .....				
Adjustment of interest paid (§ 18 a, Business Tax Act) .....				
Group support and write-offs of Acc Receivable (§ 16, subsection 1.7, Business Tax Act) .....				
Losses of other financial assets and final reductions in value .....				
Deductible portion .....				
Capital losses for selling financial assets .....				
Other financial expenses				
<b>6 Tax-deductible repayment of surplus by a cooperative</b>				
<b>7 Group subsidy paid out (Form 65)</b>				
<b>8 Increases of reserves .....</b>				
Deductible portion (§ 43 and § 47, Business Tax Act)				
<b>9 Capital losses from and write-downs of other assets (From 71B) .....</b>				
Deductible portion				
<b>10 Write-downs of receivables included in other assets .....</b>				
Deductible portion				
<b>11 Claim on a temporary additional deduction for R&amp;D (Form 67A)</b>				
<b>12 Claim on the general additional deduction for R&amp;D (Form 67Y)</b>				
<b>13 Losses of a foreign subsidiary (tax deduction for a consolidated group) - enclose a free-text account</b>				
<b>14 Other deductible costs (not included in P/L)</b>				
<b>15 TAX-DEDUCTIBLE BUSINESS COSTS, TOTAL</b>				



Business ID

**8 Taxable profits / Tax-deductible losses**

If the corporate taxpayer has receipts of income from an agricultural source, file Form 7M.

PROFIT	€	c	LOSS	€	c
_____	_____		<b>Amounts not taken into consideration</b>		
<b>Profit from business activities</b>			<b>Loss from business activities</b>		

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**Calculation of net worth**

9 Assets	€	c		€	c
<b>Fixed assets and other non-current investment</b>			<b>Financial assets</b>		
Intangible assets .....			Accounts receivable .....		
Other non-current investments .....			Receivables from companies within the same group .....		
Real estate, buildings and structures (Form 18) .....			Receivables from associated / affiliated companies .....		
Machinery and equipment .....			Loans receivable .....		
Cash advances paid .....			Other receivable .....		
Securities included in fixed assets (Form 8A) .....			Securities included in financial assets (Form 8A) .....		
Receivables from companies within same group .....			Prepayments and Accrued income ..		
Receivables from associated / affiliated companies .....			Receivable from a percentage-of-completion entry .....		
Other non-current receivables .....			Cash in hand .....		
Other fixed assets .....			Cash in banks .....		
Fixed and non-currents assets, total			Other financial assets .....		
<b>Current assets</b>			Financial assets, total		
Raw materials and consumables .....			<b>Other assets</b>		
Work in progress .....			Securities (Form 8A) .....		
Finished products .....			Real property and buildings (Form 18)		
Goods .....			Shareholder borrowings .....		
Real estate and buildings / current assets .....			Receivables from companies within the same group .....		
Securities included in current assets			Other receivables .....		
Other current assets .....			Other assets of this category .....		
Current assets, total			Total other assets		
			<b>ASSETS TOTAL</b>		



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10 Liabilities	€	c
Bonds and debentures .....		
Convertible debentures .....		
Loans from financial institutions .....		
Accounts payable .....		
Amounts owed to companies within same group .....		
Amounts owed to associated / affiliated companies .....		
Amounts owed to shareholders .....		
Accruals and Deferred income .....		
Advances received, long term .....		
Advances received, short term .....		
Other liabilities .....		
Subordinated loans taken		
<b>LIABILITIES TOTAL</b>		
<b>Current liabilities total</b>		
<b>Non-current liabilities total</b>		

11 Capital, Equity and Reserves	€	c
<b>Restricted equity</b>		
Share capital / Coop capital .....		
Other restricted equity .....		
<b>Unrestricted equity</b>		
Fund for invested equity .....		
Other reserves .....		
Retained earnings .....		
Retained losses .....		
Profit for the year .....		
Loss for the year .....		
Taxable profit .....		
Loss to be confirmed for carryover ..		
Non-taxable revenues .....		
Non-deductible expenses .....		
Other reconciliation between accounting book profit / taxable profit		
<b>CAPITAL, EQUITY AND RESERVES TOTAL</b>		

<b>NET WORTH - POSITIVE</b>		
<b>NET WORTH - NEGATIVE</b>		

**12 Auditor's report**

Have the auditors given their report?	
<input type="checkbox"/> Yes	<input type="checkbox"/> No, will give later
<input type="checkbox"/> No because no auditor has been appointed under Chapter 2, § 2, Auditing Act	
Are there any disapproving statements or remarks (Chapter 3, § 5, Auditing Act) in the auditor's report?	
<input type="checkbox"/> No	<input type="checkbox"/> Yes

**13 Changes of shareholding, information on past losses**

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 took place gradually during several years, enter the tax year before or during which such losses occurred that are not deductible due to changes of ownership.	Tax year

Date	Signature and printed name