



9 CAPITAL GAIN OR CAPITAL LOSS

Tax Administration
P.O. Box 700
00052 VERO

This form is for capital gains and capital losses.

When you fill in the spaces below, you must not enter more than your own share(s) of the capital gain or loss, the selling price, acquisition costs and selling expenses.

If you have sold/transferred several assets, always fill out a separate form to show each sale/transfer.

1 Taxpayer identification and the tax year

Name	Personal identity code or Business ID	Tax year

2 The sold (transferred) asset (e.g. the item you have sold or given)

<input type="checkbox"/> Real estate	Name of real estate property		Property code				
<input type="checkbox"/> Shares in a residential housing company or real estate company	Company name		Apartment no	Business ID			
<input type="checkbox"/> Shares in a non-listed company	Company name			Business ID			
<input type="checkbox"/> Share in a general partnership or limited partnership	Company name			Business ID			
<input type="checkbox"/> Virtual-currency position	Name of virtual currency						
<input type="checkbox"/> Other - please specify							
Selling date (ddmmyyyy)		Purchase date (ddmmyyyy)		Fractional share that was sold		Percentage share that was sold	
Buyer's (other recipient's) personal identity code or Business ID				Buyer's (other recipient's) name			
The asset or property had been		<input type="checkbox"/> Transfer of farm property or a business entity to a close relative		Recipient is a family relation – please specify			
<input type="checkbox"/> a gift <input type="checkbox"/> inheritance.		<input type="checkbox"/> Transfer of real estate property as a nature reserve (under Nature Conservation Act)					
Name of deceased person or donor				Personal identity code or Business ID			

3 Sale/transfer of permanent home

Indicate the length of the solid period when you (or your family) lived in the house or apartment		ddmmyyyy–ddmmyyyy			
		—			
Total sq.metres of the building/ apartment		Sq. metres used for living on a permanent basis		Area of the land (lot) where the house is located	
m ²		m ²		m ²	

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Personal identity code or Business ID	Tax year

4 Calculation of the capital gain or capital loss

Either use the actual acquisition cost or a deemed acquisition value (depending on the holding time) when performing the calculation.

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	Calculation of gain or loss based on actual values		Calculation of gain based on deemed value	
	€	c	€	c
4.1 Selling price				
4.2 Acquisition price or undepreciated acquisition cost or tax value for purposes of inheritance or gift taxes (see Instructions for completion)			_____	
4.3 Amount of housing-company loans paid back during your holding time				
4.4 Transfer tax				
4.5 Expenses related to the acquisition				
4.6 Renovation and improvement costs				
4.7 Expenses related to the selling				
4.8 Deemed acquisition cost: 20% or 40% of the selling price (depending on holding time; see Instructions)	_____			
4.9 Capital gain				
4.10 Capital loss			_____	

4.11 Amounts to be added to the selling price (see Instructions)		
4.12 Amounts to be added to the acquisition price (see Instructions)		
4.13 Amounts to be added to the capital gain/loss (see Instructions for completion)		

5 More information about the sale or transfer

<input type="checkbox"/>	I demand that the Tax Administration's advance ruling about this sale/transfer be applied
<input type="checkbox"/>	The capital loss is non-tax-deductible
<input type="checkbox"/>	Other type of tax-exempt sale/transfer

Date	Signature	Phone 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.