


 Tax Administration
P.O. Box 700
00052 VERO

Use this form to report any capital income missing from the pre-completed tax return, or to correct any of the information provided in it. Deductions to capital income are also reported on this form. Do not attach any receipts or free-form clarifications to the form; place them somewhere for safekeeping. The Tax Administration will ask you for the receipts, if necessary.

1 Personal details and tax year

Your name	Personal identity code	Tax year

2 Dividends and surplus

Report information missing from your tax return or correct the following information in it: dividends from listed companies, dividends from non-listed companies, surplus from listed companies, surplus from other co-operatives (at least 500 members), surplus from other co-operatives (less than 500 members).

Payor's Business ID	Payor's name					
Gross income/year	€	c	Withholding tax/year	€	c	Type of dividend or surplus (e.g. dividends from a listed company)

Payor's Business ID	Payor's name					
Gross income/year	€	c	Withholding tax/year	€	c	Type of dividend or surplus (e.g. dividends from a listed company)

3 Capital income pensions, long-term savings agreement payments, and other capital income

Report any pensions that are missing from your tax return and are taxable as capital income, any amounts you received from a "PS" account, and other capital income (such as profits from an equity savings account), or correct the pre-completed amounts on your tax return. If appropriate, you can claim deductions for losses relating to your equity savings account, life insurance or pension insurance contract. If you claim deductions for a loss, put a minus sign in front of the amount.

Payor's personal identity code or business ID	Payor's name					
Gross income/year	€	c	Withholding tax/year	€	c	Type of capital income (e.g. capital income pension)

Payor's personal identity code or business ID	Payor's name					
Gross income/year	€	c	Withholding tax/year	€	c	Type of capital income (e.g. capital income pension)

4 Deductions from capital income
4.1 Expenses for management and safekeeping of securities

Report any expenses for management and safekeeping of securities that are missing from your tax return, or correct any of the information provided in the tax return.

Enter the total amount of management and safekeeping expenses per year, but only the name and Business ID of the payment recipient to whom the corrections apply.

	€	c
Expenses for management and safekeeping of securities/year		
Name of recipient	Business ID	



Personal identity code	Tax year

4.2 Voluntary pension insurance or long-term savings agreement payments

Report any payments made to a voluntary pension insurance or long-term savings agreement that are missing from your tax return, or correct any of the information in it. Enter the total amount of payments per year, but only the name and Business ID of the recipient to whom the corrections apply.

	€	c
Voluntary pension insurance or long-term savings agreement payments/year		
Name of recipient	Business ID	

4.3 Other expenses incurred in acquiring or maintaining capital income

Report any other expenses incurred in acquiring or maintaining capital income that are missing from your tax return, or correct the information provided in it.

	€	c
Other expenses incurred in acquiring or maintaining income/year		
Please explain how the expenses have arisen		

4.4 Deductible interest and changes to loan details

Report any interest payments and loan details missing from your tax return, or correct the information provided in it.

	€	c
Home loan interest (For the year 2023 and later years, interest is non-deductible)		
Loan code	Amount of loan	€ c
Lender's name		

	€	c
First-time buyer's home loan interest (For the year 2023 and later years, interest is non-deductible)		
Loan code	Amount of loan	€ c
Lender's name		

	€	c
Interest on loan relating to acquiring or maintaining income		
Loan code	Amount of loan	€ c
Lender's name	Purpose of use	

The loan is related to my income from a source outside Finland.

	€	c
Interest on loan for acquiring share in business partnership		
Lender's name	Loan code	
Business partnership's Business ID	Amount of loan for acquiring share in business partnership at the end of the tax year (31 Dec)	€ c



Personal identity code	Tax year

		€	c
I am requesting that losses from agricultural activities during the tax year be deducted from my capital income	%	or	
Shareholder's interest payments relating to an agricultural partnership's loan			
Lender's name		Loan code	
Agricultural partnership's business ID	Loan relating to the agricultural activities of the shareholder's partnership at the end of the tax year (31 Dec)	€	c

Other loans (see instructions)

Addition to loan details Change of loan details

Lender's name	Amount of loan	€	c

5 Credit for a deficit in capital income and child increase thereof (see instructions)

In my tax assessment, the child increase of credit for deficit in capital income must be made for	child/children.
<input type="checkbox"/> Any credit for deficit in capital income that cannot be deducted from my taxes must be transferred to my spouse for deduction.	

6 Changes to assets

Enter any assets missing from your tax return or correct the asset details. Check the box for the type of assets that the addition or change concerns. If the change concerns shares in a housing company, enclose photocopies of any required documents (such as a deed of conveyance).

<input type="checkbox"/> Shares in a housing company	Business ID of the housing co.	Apartment no	Ownership interest (%)
More detailed account of assets			

<input type="checkbox"/> Other assets	Number	Ownership interest (%)
More detailed account of assets		

<input type="checkbox"/> Foreign assets	Number	Ownership interest (%)
More detailed account of assets		

7 International situations

I am asking to be considered non-resident under a tax treaty. I am asking for limited tax liability.

Crediting of tax paid abroad (reverse credit)	€	c
I have paid tax abroad on a pension I have received from Finland (see the instructions for completing the form).		

Date	Signature	Telephone number