



Send completed form to:
Finnish Tax Administration
P.O. Box 700
00052 VERO

This form allows you to correct or make additions to real estate information for the assessment of real estate tax. You can also make corrections to details on farming land area, but you will not receive a new decision on real estate tax because of such corrections. If you are giving details on more than one real estate unit, piece of ground or building, fill in a separate form for each one.

Do not report changes that have taken place on 1 January this year or later. Check these details in next year's decision on real estate tax. The real estate tax is determined according to the situation on the first day of the year. If you report changes that have taken place this year, you will not receive a new real estate tax decision.

1 Personal details and tax year

Name	Personal ID or Business ID	Tax year

2 Identifying data of real estate unit

Always enter the Property identifier. Also enter the Parcel code, if you are giving details on a parcel of land. Fill in a separate form for each real estate unit.

Property identifier (for example 092-416-0011-0123)	Parcel code (for example M0601)

3 Ownership and possession of the real estate unit on 1 January this year

Fill in this section only if you are correcting information relating to ownership or possession of a real estate unit or if you are reporting a new real estate unit. If you are reporting a real estate unit that is missing from the real estate tax assessment data, also fill in section 4.1 and 5, if needed.

What kind of right of ownership or possession do you have to the real estate unit?	
<input type="checkbox"/> Right of ownership and possession	<input type="checkbox"/> Only right of ownership (someone else has right of possession)
<input type="checkbox"/> Leasehold right (no right of ownership to ground)	<input type="checkbox"/> Only right of possession
<input type="checkbox"/> I no longer have the right of ownership or possession to the real estate unit	<input type="checkbox"/> I no longer have leasehold right (leasehold right and building have been transferred)
Your share of the real estate unit on 1 January (for example 1/2)	Date when right of ownership or possession changed (ddmmyyyy)
How did the change take place?	
<input type="checkbox"/> Sale	<input type="checkbox"/> Gift
<input type="checkbox"/> Inheritance	<input type="checkbox"/> Partition
<input type="checkbox"/> Other	

4 Ground

4.1 Identifying and property details

Select whether you are correcting the details on ground entered in the real estate tax decision, or reporting a new piece of ground. If you are correcting details, enter the ground number stated in the decision on real estate tax.

<input type="checkbox"/> I am correcting the details on a piece of ground entered in the real estate tax decision.	Ground number stated in decision on real estate tax	
<input type="checkbox"/> I am reporting ground that is missing from the real estate tax decision (for example building site).		
Area	Building right	Ground bordered by shoreline, or riparian rights
m ²	floor m ²	<input type="checkbox"/> Bordered by shoreline or accretion
		<input type="checkbox"/> Not bordered by shoreline or accretion
		<input type="checkbox"/> Riparian right
Plan		
<input type="checkbox"/> Detailed plan	<input type="checkbox"/> Detailed shore plan	<input type="checkbox"/> No detailed plan
<input type="checkbox"/> The real estate unit has an area for extraction of resources (extraction site for stone, gravel, clay or peat, or other benefit used for the needs of the agricultural or forestry operation).		

4.2 Details on farming land area

Fill in this section only if you are correcting a detail or reporting a new real estate unit. Give details on each real estate unit separately. Details on the areas of **agricultural land, woodland and other farming land** are not stated in the real estate tax decision. You can find these in the Assets section of the pre-completed tax return. If you are reporting changes only to them, you will not receive a new decision on real estate tax. You will see the changes in your pre-completed tax return next year. You can see the **building sites of production facilities** used for agricultural or forestry purposes in the real estate tax decision.

Type of ground	Agricultural land	Agricultural land with pipe drainage	Woodland	Other agricultural land (waste land)	Building site for a production facility in agriculture	Building site for a production facility in forestry
Area	ha	ha	ha	ha	m ²	m ²



Personal ID or Business ID	Tax year

5 Building

If you are giving details on several buildings, fill in a separate form for each one.

When you are reporting building details, always fill in section 5.1.

When you correct the details on a building entered in the decision on real estate tax, only fill in the sections for which you are correcting information, in addition to section 5.1. When you report

- **a new building**, fill in at least sections 5.1, 5.3, 5.4 (start date and percentage of completion or date of completion) 5.6 and 5.7 for the properties of the building type in question
- **the percentage of completion of a building or part of a building**, only fill in sections 5.1 and 5.4 (date of completion or percentage of completion)
- **an addition to a building**, fill in sections 5.1, 5.5 and 5.7 for the properties of the building type of the addition
- **a correction to the property details of a building**, fill in sections 5.1, 5.5 and 5.7 for the properties of the building type
- **renovations of a building**, fill in sections 5.1 and 5.8.

5.1 Identifying data of building

Fill in this section whenever you are reporting building details. Select whether you are correcting the details on a building entered in the real estate tax decision, or reporting a new building. If you are correcting the details, enter the building number stated in the decision on real estate tax.

<input type="checkbox"/> I am correcting the details on a building entered in the real estate tax decision.	Building number	Number of building part (fill in if the building consists of several parts)
<input type="checkbox"/> I am reporting a building or structure that is missing from the real estate tax decision.	Permanent building code (fill in if you know the code)	

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5.2 Building must be removed

<input type="checkbox"/> The building has been demolished or destroyed.	Date of demolition or destruction (ddmmyyyy)
<input type="checkbox"/> The building data must be removed due to another reason. Give grounds in section 6.	

5.3 Ownership and possession of the building on 1 January this year

If the ownership or possession of the entire real estate unit has changed, only fill in section 3.

What kind of right of ownership or possession do you have to the building?	
<input type="checkbox"/> Right of ownership and possession	<input type="checkbox"/> Right of ownership only (someone else has right of possession)
<input type="checkbox"/> Right of possession only	<input type="checkbox"/> I no longer have the right of possession to the building
Your share of the building on 1 January (for example 1/2)	Date when ownership or possession changed (ddmmyyyy)
How did the change take place?	
<input type="checkbox"/> Sale	<input type="checkbox"/> Gift
<input type="checkbox"/> Inheritance	<input type="checkbox"/> Partition
<input type="checkbox"/> Other	

5.4 Unfinished building and date of completion

Building was started (ddmmyyyy)	Building was completed (ddmmyyyy)	Percentage of completion of unfinished building on 31 December last year
		%

5.5 Building addition

Addition was started (ddmmyyyy)	Addition was completed (ddmmyyyy)	Percentage of completion of unfinished addition on 31 December last year	Total area of addition	Volume of addition
		%	m ²	m ³
Total building area after addition		Building volume after addition		

5.6 Building's purpose of use

<input type="checkbox"/> Permanent living or relating to such	<input type="checkbox"/> Other than permanent residential use or relating to such	<input type="checkbox"/> Other than living
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Personal ID or Business ID	Tax year

5.7 Building type and properties

If you are reporting a missing building, enter all details for the building type. If you are correcting information on a building, only fill in the details that you are making corrections to.

Detached house (single-family house, semi-detached house, row house)

Total area according to external dimensions	Bearing structure		Heating		
	m ²	<input type="checkbox"/> Wood	<input type="checkbox"/> Stone or metal	<input type="checkbox"/> Central heating	<input type="checkbox"/> Other

Leisure property

Total area according to external dimensions	Bearing structure		Porch area		
	m ²	<input type="checkbox"/> Wood	<input type="checkbox"/> Stone or metal		m ²
Electricity	Water pipe		Sewer		WC
<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
The building is habitable in winter			The building has a sauna		
<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="checkbox"/> Yes <input type="checkbox"/> No		

Utility building, garage or sauna (select the correct building type)

<input type="checkbox"/> Utility building	<input type="checkbox"/> Garage	<input type="checkbox"/> Sauna			
Total area according to external dimensions	Bearing structure		Method of building		
	m ²	<input type="checkbox"/> Wood	<input type="checkbox"/> Stone or metal	<input type="checkbox"/> Thermal insulation	<input type="checkbox"/> Light-weight structure

Industrial building or warehouse

Total area according to external	Volume		Bearing structure		Number of floors (including basement)		
	m ²		m ³	<input type="checkbox"/> Wood	<input type="checkbox"/> Stone or metal		floors
Heating and water pipe (select the option that best corresponds to the properties of the building)							
<input type="checkbox"/> I: Mostly unheated warehouse with no staff facilities or office space.							
<input type="checkbox"/> II: Mostly unheated building with only a few water points and no more than 3% of the area is made up of staff facilities and office space.							
<input type="checkbox"/> III: Mostly industrial space, not heated over 18 °C. Staff facilities and office space make up more than 3% but less than 15% of the building area.							
<input type="checkbox"/> IV: The temperature of production facilities is usually over 18 °C. At least 15% of the building area is made up of staff facilities and office space, or more than 30% of wet spaces. Automatic fire extinguishing system.							
Air conditioning and lighting (select the option that best corresponds to the properties of the building)							
<input type="checkbox"/> I: The building does not have mechanical ventilation. The workspaces only have general lighting. No more than 3% of the building area is made up of staff facilities and office space.							
<input type="checkbox"/> II: The building has mechanical supply or exhaust of air, mostly general lighting. Staff facilities and office space make up more than 3% but less than 15% of the building area.							
<input type="checkbox"/> III: The building has mechanical supply and exhaust of air, plenty of workstation lighting and an automatic fire extinguishing system. At least 15% of the building area is made up of staff facilities and office space.							

Apartment building

Total area according to external dimensions	Bearing structure		
	m ²	<input type="checkbox"/> Wood <input type="checkbox"/> Stone or metal	
Number of floors (including basement)	Number of apartments		The building has an elevator
	floors	floors	<input type="checkbox"/> Yes <input type="checkbox"/> No

Store building

Total area according to external dimensions	Volume		Bearing structure	
	m ²		m ³	<input type="checkbox"/> Wood <input type="checkbox"/> Stone or metal
Number of floors (including basement)	Area of basement		Non-basement warehouse area	
	floors		m ²	m ²



Personal ID or Business ID	Tax year

Office building or hotel (select the correct building type)

<input type="checkbox"/> Office building <input type="checkbox"/> Hotel					
Total area according to external dimensions		Volume		Bearing structure	
m ²		m ³		<input type="checkbox"/> Wood <input type="checkbox"/> Stone or metal	
Warehouse		Area of elevator shafts		Parking space area	
m ²		m ²		m ²	
Building shape (select the section that best corresponds to the properties of the building)					
<input type="checkbox"/> I: Rectangle (ground floor has only minor offsets).					
<input type="checkbox"/> II: Rectangular or L-shaped, part of the building is standing on pillars or the lowest floors are store or parking floors larger than the actual office floors.					
<input type="checkbox"/> III: The building has an unusual shape, its base is H- T- or U-shaped or the ground floor is more than twice as big as the other floors.					
Ventilation (select the option that best corresponds to the properties of the building)					
<input type="checkbox"/> I: No mechanical ventilation or only mechanical supply or exhaust of air.					
<input type="checkbox"/> II: Mechanical supply and exhaust of air.					
<input type="checkbox"/> III: Mechanical supply and exhaust of air, ventilation can be adjusted by room and air can be humidified or cooled.					

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Other building or structure

Total area according to external dimensions		Volume		Bearing structure		Building costs	
m ²		m ³		<input type="checkbox"/> Wood <input type="checkbox"/> Stone or metal		€	
Detailed description of building or structure							

5.8 Renovations and other significant repairs

Report the changes that have been made to the building. Give a detailed description in section 6.

<input type="checkbox"/> Renewal of heating system including pipes	<input type="checkbox"/> Renewal of electric fixtures	<input type="checkbox"/> Renewal of doors
<input type="checkbox"/> Renewal of water pipe appliances	<input type="checkbox"/> Renewal of facing of exterior walls	<input type="checkbox"/> Renewal of windows
<input type="checkbox"/> Renewal of drainage appliances	<input type="checkbox"/> Installation of additional insulation	<input type="checkbox"/> Renewal of roofing
<input type="checkbox"/> Installation of mechanical ventilation	<input type="checkbox"/> Other (give further details in section 6)	
Renovation year	Costs for renovation and repairs	
	€ / year	<input type="checkbox"/> Change comparable to rebuild

6 Further information

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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.