



1 Personal details and tax year

Name	Personal identity code	Tax year

2 Foreign pension income

2.1 Pension based on private sector employment (statutory insurance)					
Country from which pension was received			Payor's name		
Amount of pension		Tax paid abroad		Currency exchange fees ¹⁾	
€	cent	€	cent	€	cent

2.2 Pension based on public sector employment					
Country from which pension was received			Payor's name		
Amount of pension		Tax paid abroad		Currency exchange fees ¹⁾	
€	cent	€	cent	€	cent

2.3 Pension based on public sector business operations					
Country from which pension was received			Payor's name		
Amount of pension		Tax paid abroad		Currency exchange fees ¹⁾	
€	cent	€	cent	€	cent

2.4 Pension based on other social insurance scheme					
Country from which pension was received			Payor's name		
Amount of pension		Tax paid abroad		Currency exchange fees ¹⁾	
€	cent	€	cent	€	cent

2.5 Pension based on voluntary insurance scheme					
Country from which pension was received			Payor's name		
Amount of pension		Tax paid abroad		Currency exchange fees ¹⁾	
€	cent	€	cent	€	cent

¹⁾ Report only if total fees exceed €60/year.



Personal identity code	Tax year

2.6 Pension based on private sector employment (voluntary insurance)					
Country from which pension was received			Payor's name		
Amount of pension		Tax paid abroad		Currency exchange fees ¹⁾	
€	cent	€	cent	€	cent

2.7 Other pension; please specify.					
Country from which pension was received			Payor's name		
Amount of pension		Tax paid abroad		Currency exchange fees ¹⁾	
€	cent	€	cent	€	cent

2.8 Deferral of retirement income and income spreading	
<input type="checkbox"/>	I am asking for deferral of pension income and income spreading.

¹⁾ Report only if total fees exceed €60/year.

3 Work abroad for which you request implementation of the six-month rule

Give details on work abroad if you request that the six-month rule be applied to the wages, i.e. the tax exemption provision of § 77 of the act on income tax. If the six-month rule is applied to the wages, no income tax needs to be paid in Finland. However, health insurance contributions must be paid from the wages in Finland, if health insurance has been taken out for you in Finland under the Health Insurance Act. For more information, go to tax.fi.

3.1 Work abroad during the tax year					
Country of employment			Period of employment (ddmmyyy–ddmmyyy)		
Pay is					
<input type="checkbox"/>	salary for insurance purposes		<input type="checkbox"/>	wages subject to withholding tax	
<input type="checkbox"/>	employee stock option				
Employer		Employer's home country		Amount of pay	€ cent
The employer has a permanent establishment in my country of employment (Only fill in if you work in a country other than your employer's home country.)					
<input type="checkbox"/>	Yes				
<input type="checkbox"/>	I have an A1/E101 certificate issued in Finland or Kela's decision on eligibility for Finnish social security.				
<input type="checkbox"/>	I am applying for the transfer of tax liability from Finland to another Nordic country.				
Total stay in Finland during the tax year (days)		Only fill in if the work goes on uninterrupted into the following year:			
		Employment end date (ddmmyyy)		Country of employment	

3.2 Stay in Finland during the tax year (dates of arrival and departure)					
date of arrival (ddmmyyy) – date of departure (ddmmyyy)		date of arrival (ddmmyyy) – date of departure (ddmmyyy)		date of arrival (ddmmyyy) – date of departure (ddmmyyy)	
date of arrival (ddmmyyy) – date of departure (ddmmyyy)		date of arrival (ddmmyyy) – date of departure (ddmmyyy)		date of arrival (ddmmyyy) – date of departure (ddmmyyy)	

3.3 Work abroad during the year before the tax year		
Country of employment		Employment period (ddmmyyy–ddmmyyy)

30632



Personal identity code	Tax year

4 Work abroad, not covered by the six-month rule

Country of employment	Employer	Employer's home country
The employer has a permanent establishment in my country of employment (Only fill in if you work in a country other than your employer's home country.)		<input type="checkbox"/> Yes
		<input type="checkbox"/> Public sector employer
<input type="checkbox"/> Income is seafarer's income earned on a foreign ship.	<input type="checkbox"/> Income is income earned on a foreign aircraft.	
<input type="checkbox"/> Income is income earned in Sweden or Norway as a cross-border worker.	<input type="checkbox"/> I am asking for income spreading.	
<input type="checkbox"/> I have an A1/E101 certificate issued in Finland or Kela's decision on eligibility for Finnish social security.	<input type="checkbox"/> I am applying for the transfer of tax liability from Finland to another Nordic country, or from another Nordic country to Finland.	
Amount of pay	€ cent	Tax paid abroad
		€ cent
Expenses for commuting to and from work	€ cent	Expenses incurred in acquiring or maintaining income
		€ cent

30633

5 Other foreign earned income

5.1 Trade income					
Country from which income was received			Payor's name		
Country of employment					
Amount of income		Tax paid abroad		Expenses incurred in acquiring or maintaining income	
€	cent	€	cent	€	cent
<input type="checkbox"/> Public sector payor			_____		

5.2 Pay or fee for athlete or performing artist					
Country from which income was received			Payor's name		
Country of employment					
Amount of income		Tax paid abroad		Expenses incurred in acquiring or maintaining income	
€	cent	€	cent	€	cent
<input type="checkbox"/> Public sector payor			_____		

5.3 Scholarship or grant					
Country from which income was received			Payor's name		
Country of employment					
Amount of income		Tax paid abroad		Expenses incurred in acquiring or maintaining income	
€	cent	€	cent	€	cent
<input type="checkbox"/> Public sector payor			_____		



Personal identity code	Tax year

5.4 Compensation for membership in a governing body					
Country from which income was received			Payor's name		
Amount of income		Tax paid abroad		Expenses incurred in acquiring or maintaining income	
€	cent	€	cent	€	cent
<input type="checkbox"/> Public sector payor			_____		

5.5 Royalties					
Country from which income was received			Payor's name		
Amount of income		Tax paid abroad		Expenses incurred in acquiring or maintaining income	
€	cent	€	cent	€	cent
<input type="checkbox"/> Public sector payor			_____		

5.6 Other income; please specify.					
Country from which income was received			Payor's name		
Amount of income		Tax paid abroad		Expenses incurred in acquiring or maintaining income	
€	cent	€	cent	€	cent
<input type="checkbox"/> Public sector payor			_____		

5.7 Income spreading	
<input type="checkbox"/> I am asking for income spreading	

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.