

Send completed form to:

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

Name

TAX RETURN OF BUSINESS ACTIVITIES CORPORATION

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| | |
|---|---|
| Business ID | |
| Accounting period (ddmmyyyy - ddmmyyyy) | |
| <input type="checkbox"/> 173 Has IFRS financial statements | <input type="checkbox"/> 184 Has activity in Finland (mainland) and Åland Islands |
| <input type="checkbox"/> 182 Has to prepare Transfer Pricing Documentation (§ 14 a, VML) (complete Form 78) | |
| <input type="checkbox"/> 174 Has transferred a business unit during tax year, as defined in § 52 d, Business Tax Act | |
| <input type="checkbox"/> 176 Has received shares through swap during tax year, as defined in § 52 f, Business Tax Act | |

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

6B

| | |
|--------------------|--|
| Line of activities | <input type="checkbox"/> 175 Changes in the line of activities |
|--------------------|--|

2016

| |
|---|
| Further information will be given by (name, telephone number) |
|---|

I List of shareholders, shares held, payments paid/accrued (do not report salaries and dividends here), and amounts borrowed as shareholder loans at end of accounting period. Always fill in shareholder's name even if no rents etc. were paid.

| a) Name | b) Personal identity number 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. 185 All shareholders have less than 10 % holding.

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II Residential property owned by company and used by majority shareholder/family during the accounting period ¹⁾

| 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 |
| | | | |

III The decision on profit distribution (If the corporate entity is going to distribute them, fill in completely. Otherwise leave blank.)

| 537 Date of decision to pay out dividend or profit surplus (ddmmyyyy) | 538 Date when dividends or profit surplus can be drawn (ddmmyyyy) | 522 Total dividends or profit surplus to distribute ²⁾ | 293 Distribution from fund for invested equity |
|---|---|---|--|
| | | € c | € c |
| | | | |

IV Changes in subscribed share capital after close of accounting period, quantity of own shares held by the company itself

| Share capital was raised by: | | Share capital was lowered by: | | Number of shares after change | | Nominal value/book value of one share | |
|-----------------------------------|--|---|--|-------------------------------|---|--|--|
| € c | | € c | | | | € c | |
| 591 | | 592 | | 580 | | 582 | |
| Subscription price of a new share | | Subscription price is determined on the basis of the mathematical value | | Raised capital | | Company redeemed/purchased/sold its own shares | |
| € c | | | | | | | |
| 583 | | 585 | <input type="checkbox"/> Yes <input type="checkbox"/> No | 565 | 2 By paid-in capital <input type="checkbox"/> 3 By retained earnings <input type="checkbox"/> | 586 | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | | | | | | Quantity of own shares held by company at end of accounting period | |
| | | | | | | 571 | |

1) Majority shareholder means a person in a leading position, who alone owns more than 30%, or together with his family owns more than half of the shares, or respectively, controls more than 30% or half of the votes (§ 7, TyEL).
2) Any paid-out dividends or profit surplus require the filing of a separate Annual Information Return.

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Business ID
V Calculation of taxable income
A Business income

| | Accounting | | Tax accounting | |
|---|------------|---|----------------|---|
| | € | c | € | c |
| Net sales | | | 330 | |
| Own consumption of goods / services produced | | | 331 | |
| Other operating income | | | | |
| Capital gains for selling shares included in fixed assets (Form 71A and/or 71B) | 332 | | | |
| Taxable portion (§ 6b and § 51d, Business Tax Act) (Form 71B) | | | 333 | |
| Capital gains for selling other fixed assets | | | 334 | |
| Received subsidies and public support | | | 335 | |
| Other revenues from sideline business | | | 336 | |
| Financial income | | | | |
| Receipts of dividends and profit surplus (Form 73) | 337 | | | |
| Taxable portion (§ 6a, Business Tax Act) | | | 338 | |
| Interest income on intra-group loans | | | 339 | |
| Interest income from associated / affiliated companies | | | 340 | |
| Other interest income | | | 341 | |
| Shares of profits for consortia | 342 | | | |
| Taxable portions of profit shares (§ 16 and § 16 a, Income Tax Act) | | | 343 | |
| Capital gains for selling financial assets | | | 344 | |
| Other financial revenues | | | 345 | |
| Revaluation gains | 346 | | | |
| Taxable portion (§ 5a, Business Tax Act) | | | 347 | |
| Extraordinary income | 348 | | | |
| Taxable portion (if the income is a group subsidy, complete Form 65) | | | 349 | |
| Income from decreases of reserves | 350 | | | |
| Taxable portion (§ 43 and § 47, Business Tax Act) | | | 351 | |
| Shares of profits in Controlled Foreign Company (Form 74) | | | 352 | |
| Other taxable revenues (not included in P/L) | | | 353 | |
| TAXABLE BUSINESS INCOME, TOTAL | | | 354 | |

| | | | | |
|---|------------|--|------------|--|
| Profit and capital gains attributable to the personal source of income (Form 7A) | | | 355 | |
| Profit and capital gains attributable to the agricultural source of income | | | 356 | |
| Refund of tax | 357 | | | |
| Other non-taxable income included in P/L | 358 | | | |

B Business costs

| | | | | |
|---|------------|--|------------|--|
| Raw materials and services | | | | |
| Purchases, variation in stocks and inventory | | | 359 | |
| External services | | | 360 | |
| Staff expenses | | | | |
| Wages and salaries | | | 361 | |
| Pension expenses | | | 362 | |
| Other staff expenses | | | 363 | |
| Depreciation and reduction in value of fixed assets | | | | |
| Depreciation | 364 | | | |
| Deductible portion (§ 24, § 30 to § 34, § 36 to § 41, Business Tax Act) (Form 62) | | | 365 | |
| Reduction in value of fixed assets | 366 | | | |
| Deductible portion (§ 42, Business Tax Act) | | | 367 | |

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Business ID

B Business costs

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Accounting
€ c

| Other operating costs | | Accounting | | Tax accounting | |
|---|-----|------------|---|----------------|---|
| | | € | c | € | c |
| Entertainment expenses | 368 | | | | |
| Deductible portion 50 % (§ 8.1.8, Business Tax Act) | | | | 369 | |
| Donations granted | 370 | | | | |
| Deductible portion (§ 57, Income Tax Act, etc.) | | | | 371 | |
| Capital losses for selling securities / fixed assets (Form 71A and/or 71B) | 372 | | | | |
| Deductible portion (§ 6b and § 51d, Business Tax Act) (Form 71B) | | | | 373 | |
| Capital losses for selling other fixed assets | | | | 374 | |
| Leasing costs | | | | 375 | |
| Write-offs within Accounts Receivable | | | | 376 | |
| Other deductible business costs | | | | 377 | |
| Non-deductible costs | | | | | |
| Direct taxes | 378 | | | | |
| Tax increase | 379 | | | | |
| Fines and other penalties | 380 | | | | |
| Merger loss | 381 | | | | |
| Reduction in value of shares included in fixed assets | 382 | | | | |
| Statutory reserves | 383 | | | | |
| Other non-deductible costs | 384 | | | | |
| Financial expenses | | | | | |
| Interest on intra-group loans | 328 | | | | |
| Deductible portion (§ 18 a, Business Tax Act) | | | | 329 | |
| Interest paid to associated / affiliated companies | | | | 386 | |
| Other interest paid | | | | 387 | |
| Group support and write-offs of Acc Receivable (§ 16, subsection 1.7, Business Tax Act) | 388 | | | | |
| Losses of other financial assets and final reductions in value | 389 | | | | |
| Deductible portion | | | | 390 | |
| Capital losses for selling financial assets | | | | 391 | |
| Other financial expenses | | | | 392 | |
| Extraordinary expenses (if the expenses are group subsidies, complete Form 65) | | | | 393 | |
| Increases of reserves | 394 | | | | |
| Deductible portion (§ 43 and § 47, Business Tax Act) | | | | 395 | |
| Other deductible costs (not included in P/L) | | | | 396 | |
| TAX-DEDUCTIBLE BUSINESS COSTS, TOTAL | | | | 397 | |
| Costs attributable to the personal source of income (Form 7A) | | | | 398 | |
| Costs attributable to the agricultural source of income | | | | 399 | |

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Taxable profits / Tax-deductible losses (Always fill in carefully.)

| PROFIT | | € | c | LOSS | | € | c |
|---|-----|---|---|---|-----|---|---|
| | | — | — | Amounts not taken into consideration | 504 | | |
| Profit from business activities | 500 | | | Loss from business activities | 505 | | |
| Profit from the source of personal income | 501 | | | Loss from the source of personal income | 506 | | |
| Profit from the source of agricultural income | 502 | | | Loss from the source of agricultural income | 507 | | |

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VI Calculation of net worth

| A Assets | | € | c |
|--|------------|---|---|
| Fixed assets and other non-current investment | 400 | | |
| Intangible assets | | | |
| Other non-current investments | 401 | | |
| Real estate, buildings and structures (Form 18) | 402 | | |
| Machinery and equipment | 403 | | |
| Cash advances paid | 404 | | |
| Securities included in fixed assets (Form 8A) | 405 | | |
| Receivables from companies within same group | 406 | | |
| Receivables from associated / affiliated companies | 407 | | |
| Other non-current receivables | 408 | | |
| Other fixed assets | 409 | | |
| Fixed and non-currents assets, total | 410 | | |
| Current assets | 411 | | |
| Raw materials and consumables | | | |
| Work in progress | 412 | | |
| Finished products | 413 | | |
| Goods | 414 | | |
| Real estate and buildings / current assets | 415 | | |
| Securities included in current assets | 416 | | |
| Other current assets | 417 | | |
| Current assets, total | 418 | | |
| Financial assets | 419 | | |
| Accounts receivable | | | |
| Receivables from companies within same group | 420 | | |
| Receivables from associated / affiliated companies | 421 | | |
| Loans receivable | 422 | | |
| Other receivable | 423 | | |
| Securities included in financial assets (Form 8A) | 424 | | |
| Prepayments and Accrued income | 425 | | |
| Cash in hand | 426 | | |
| Cash in banks | 427 | | |
| Other financial assets | 428 | | |
| Financial assets, total | 429 | | |
| Other long-term investments (Income Tax Act) | 430 | | |
| Securities (Form 8A) | | | |
| Real property and buildings (Form 18) | 431 | | |
| Shareholder borrowings | 432 | | |
| Other assets enumerated by Income Tax Act | 433 | | |
| Other long-term investments (Income Tax Act), total | 434 | | |
| ASSETS TOTAL | 435 | | |

List of enclosures

| | | |
|--|--|--|
| <input type="checkbox"/> Tax forms | <input type="checkbox"/> P/L + Balance sheet | <input type="checkbox"/> Auditor's report |
| <input type="checkbox"/> Consolidated financial statements | <input type="checkbox"/> Minutes of Annual General Meeting | <input type="checkbox"/> Other (free-text enclosures) 180 |

| B Liabilities | | € | c |
|---|------------|---|---|
| Bonds and debentures | 450 | | |
| Convertible debentures | 451 | | |
| Loans from financial institutions | 452 | | |
| Accounts payable | 453 | | |
| Amounts owed to companies within same group | 454 | | |
| Amounts owed to associated / affiliated companies | 455 | | |
| Amounts owed to shareholders | 456 | | |
| Accruals and Deferred income | 457 | | |
| Other liabilities | 458 | | |
| Subordinated loans taken | 459 | | |
| LIABILITIES TOTAL | 460 | | |
| Current liabilities total | 461 | | |
| Non-current liabilities total | 462 | | |

| | | | |
|-----------------------------|------------|--|--|
| NET WORTH - POSITIVE | 573 | | |
| NET WORTH - NEGATIVE | 574 | | |

C Capital, Equity and Reserves

| | | | |
|--|------------|--|--|
| Restricted equity | 470 | | |
| Share capital / Coop capital | | | |
| Other restricted equity | 495 | | |
| Unrestricted equity | 496 | | |
| Fund for invested equity | | | |
| Other reserves | 497 | | |
| Retained earnings | 474 | | |
| Retained losses | 475 | | |
| Profit for the year | 476 | | |
| Loss for the year | 477 | | |
| Taxable profit | — | | |
| Loss to be confirmed for carryover | — | | |
| Non-taxable revenues | — | | |
| Non-deductible expenses | — | | |
| Other reconciliation between accounting book profit / taxable profit | — | | |
| CAPITAL, EQUITY AND RESERVES TOTAL | 478 | | |

VII Auditor's report

177 The auditors have given their report

¹ Yes ² No, will give later ³ No because no auditor has been appointed under § 4, Auditing Act

178 Are there any disapproving statements or remarks (§ 15, Auditing Act) in the auditor's report?

² No ¹ Yes

VIII Deduction of losses if shares transferred to new owner (Always complete this section.)

Has more than half of the shares changed hands?
 Tick Yes if more than half of company shares have been transferred either during the tax year or during more than one years; tick Yes also in case more than half of the shares have been transferred indirectly (This concerns other transfers than through inheritance or testament.)

179 ² No ¹ Yes **531** Indicate tax year when change took place:

| | |
|------|----------------------------|
| Date | Signature and printed name |
|------|----------------------------|

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