



6B TAX RETURN OF BUSINESS ACTIVITIES 2025 CORPORATION

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

Taxpayer's name		Business ID	
		Accounting period (ddmmyyyy-ddmmyyyy)	
Further information will be given by (name)		Telephone	
<input type="checkbox"/> Has activity in Finland (mainland) and Åland Islands		<input type="checkbox"/> The company engages in nonbusiness activities only (§ 1, subsection 1, Business Tax Act)	
<input type="checkbox"/> Has IFRS financial statements.		<input type="checkbox"/> Has to prepare Transfer Pricing Documentation (§ 14 a, VML) (complete Form 78).	
<input type="checkbox"/> Has transferred a business unit during tax year, as defined in § 52 d, Business Tax Act.		<input type="checkbox"/> Has received shares through swap during tax year, as defined in § 52 f, Business Tax Act.	

2 List of company shareholders, paid amounts booked (accrual basis) to them or their family, total loan balance at end of accounting period, company-held shares

Always fill in shareholder's name even if no rents etc. were paid. **Do not report salaries and dividends here.**

a)	Shareholder's name	Number of shares	Payment		Payment		Shareholder loans	
b)	Personal identity code or Business ID		€	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.

☐ All shareholders have less than 10 % holding.

Quantity of own shares held by company at end of accounting period

3 Residential property owned by company and used by majority shareholder/family during the accounting period¹⁾

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

4 Corporation's decision on distribution of assets

If the corporate entity is going to distribute them, fill in completely. Otherwise leave blank.

	Date when distribution was agreed (ddmmyyyy)	Date when payment begins (ddmmyyyy)	Total amount agreed to be distributed ²⁾	
			€	c
Distribution of dividends or surplus				
Distribution from an unrestricted equity fund				

¹⁾ A majority shareholder means a person in a leading position, who alone owns more than 30%, or together with his family owns more than 50% of the shares or more than 50% of the votes (§ 7, TyEL).

²⁾ File an Annual Information Return (Form 7812) for any dividends/profit surplus the company has distributed, and for any refunds of capital it has paid.



Business ID

5 Changes in share capital and changes in company-held shares that have occurred after the accounting period ended

Share capital was raised by: € c	Share capital was lowered by: € c	Number of shares after change	Nominal value/book value of one share € c
Subscription price of a new share € c	Subscription price is determined on the basis of the mathematical value	Raised capital	Company redeemed/purchased/sold its own shares
	<input type="checkbox"/> Yes	<input type="checkbox"/> By paid-in capital <input type="checkbox"/> By retained earnings	<input type="checkbox"/> Yes

Calculation of taxable income (Business Tax Act)
6 Business income (continues on page 3)

	Accounting		Tax accounting	
	€	c	€	c
1 Net sales				
2 Own consumption of goods/services produced				
3 Other income from business activities				
Capital gains from selling shares included in fixed assets (Form 71A and/or 71B)				
Taxable portion (§ 6b and § 51d, Business Tax Act) (Form 71B)				
Capital gains from selling real estate included in fixed assets				
Capital gains from selling other fixed assets				
Received subsidies and public support				
Other income				
4 Financial income				
Receipts of dividends and profit surplus (Form 73)				
Taxable portion (§ 6a, Business Tax Act)				
Interest received from group undertakings/companies				
Interest income from associated/affiliated companies				
Other interest income				
Shares of profits for consortia				
Taxable portions of profit shares (§ 16 and § 16a, Income Tax Act)				
Capital gains from selling financial assets				
Income from capital redemption policies, etc.				
Taxable portions				
Other financial revenues				
5 Revaluation gains				
Taxable portion (§ 5a, Business Tax Act)				
6 Group subsidy received (Form 65)				
7 Income from decreases of reserves				
Taxable portion (§ 43 and § 47, Business Tax Act)				



Business ID

	Accounting		Tax accounting	
	€	c	€	c
8 Shares of profits in Controlled Foreign Company (Form 74)				
9 Capital gains from other assets (From 71B)				
10 Other taxable revenues (not included in P/L)				
11 TAXABLE BUSINESS INCOME, TOTAL				

12 Refunds of taxes			
13 Cinema support received (§ 6.1.5, Business Tax Act)			
14 Capital gains, indirect income recognition			
15 Other tax-exempt revenues of the P/L			

Calculation of taxable income		Accounting		Tax accounting	
		€	c	€	c
7 Business costs (continues on page 4)					
1 Raw materials and services					
Purchases, variation in stocks and inventory					
External services					
2 Staff expenses					
Wages and salaries					
Pension expenses					
Other staff expenses					
3 Depreciation					
Depreciation					
Deductible portion (§ 24, § 30 to § 34, § 36 to § 41, Business Tax Act) (Form 62)					
4 Other business expenses					
Entertainment expenses					
Deductible portion 50% (§ 8.1.8, Business Tax Act)					
Donations granted					
Deductible portion (§ 57, Income Tax Act, etc.)					
Capital losses for selling securities / fixed assets (Form 71A and/or 71B)					
Deductible portion (§ 6b and § 51d, Business Tax Act) (Form 71B).....					
Capital losses for selling other fixed assets					
Leasing costs.....					
Write-offs within Accounts Receivable.....					
Other deductible expenses					



Business ID

	Accounting		Tax accounting	
	€	c	€	c
Non-deductible costs				
Direct taxes				
Punitive tax increases and late-filing penalties				
Fines and other penalties				
Merger loss				
Reduction in value of shares included in fixed assets				
Statutory reserves				
Group support and write-offs of Acc Receivable (§ 16, subsection 1.7, Business Tax Act)				
Other non-deductible costs				
5 Financial expenses				
Interest paid to group undertakings/companies (§ 18 a, act on business tax)				
Interest paid to associated / affiliated companies				
Other interest paid				
Financial expenses treated as interest paid (§ 18 a, act on business tax)				
Adjustment of interest paid (§ 18 a, Business Tax Act)				
Losses of other financial assets and final reductions in value				
Deductible portion				
Capital losses for selling financial assets				
Other financial expenses				
6 Tax-deductible repayment of surplus by a cooperative				
7 Group subsidy paid out (Form 65)				
8 Increases of reserves				
Deductible portion (§ 43 and § 47, Business Tax Act)				
9 Capital losses from and write-downs of other assets (From 71B)				
Deductible portion				
10 Write-downs of receivables included in other assets				
Deductible portion				
11 Claim on a temporary additional deduction for R&D (Form 67A)				
12 Claim on the general additional deduction for R&D (Form 67Y)				
13 Claim on an extra additional deduction for R&D (Form 67Y)				
14 Losses of a foreign subsidiary (tax deduction for a consolidated group) - enclose a free-text account				
15 Other deductible costs (not included in P/L)				
16 TAX-DEDUCTIBLE BUSINESS COSTS, TOTAL				



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8 Taxable profits / Tax-deductible losses

If the corporate taxpayer has receipts of income from an agricultural source, file Form 7M.

PROFIT	€	c	LOSS	€	c
_____	_____		Amounts not taken into consideration		
Profit from business activities			Loss from business activities		

Calculation of net worth

9 Assets	€	c		€	c
Fixed assets and other non-current investment			Financial assets		
Intangible assets			Accounts receivable		
Other non-current investments			Receivables from companies within the same group		
Real estate, buildings and structures (Form 18)			Receivables from associated / affiliated companies		
Machinery and equipment			Loans receivable		
Cash advances paid			Other receivable		
Securities included in fixed assets (Form 8A)			Securities included in financial assets (Form 8A)		
Receivables from companies within same group			Prepayments and Accrued income ..		
Receivables from associated / affiliated companies			Receivable from a percentage-of-completion entry		
Other non-current receivables			Cash in hand		
Other fixed assets			Cash in banks		
Fixed and non-currents assets, total			Other financial assets		
Current assets			Financial assets, total		
Raw materials and consumables			Other assets		
Work in progress			Securities (Form 8A)		
Finished products			Real property and buildings (Form 18)		
Goods			Shareholder borrowings		
Real estate and buildings / current assets			Receivables from companies within the same group		
Securities included in current assets			Other receivables		
Other current assets			Other assets of this category		
Current assets, total			Total other assets		
			ASSETS TOTAL		



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30526

10 Liabilities	€	c
Bonds and debentures		
Convertible debentures		
Loans from financial institutions		
Accounts payable		
Amounts owed to companies within same group		
Amounts owed to associated / affiliated companies		
Amounts owed to shareholders		
Accruals and Deferred income		
Advances received, long term		
Advances received, short term		
Other liabilities		
Subordinated loans taken		
LIABILITIES TOTAL		
Current liabilities total		
Non-current liabilities total		

NET WORTH - POSITIVE		
NET WORTH - NEGATIVE		

11 Capital, Equity and Reserves	€	c
Restricted equity		
Share capital / Coop capital		
Other restricted equity		
Unrestricted equity		
Fund for invested equity		
Other reserves		
Retained earnings		
Retained losses		
Profit for the year		
Loss for the year		
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		

12 Auditor's report

Have the auditors given their report?		
<input type="checkbox"/> Yes	<input type="checkbox"/> No, will give later	<input type="checkbox"/> No because no auditor has been appointed under Chapter 2, § 2, Auditing Act
Are there any disapproving statements or remarks (Chapter 3, § 5, Auditing Act) in the auditor's report?		
<input type="checkbox"/> No	<input type="checkbox"/> Yes	

13 Changes of shareholding, information on past losses

Enter the tax year when the transfer took place if more than half of the shares changed ownership during the tax year, or if shares were transferred gradually during several years. If the change took place gradually during several years, enter the tax year before or during which such losses occurred that are not deductible due to changes of ownership.	Tax year

Date	Signature and printed name