



## 67A CLAIM ON ADDITIONAL DEDUCTION FOR RESEARCH AND DEVELOPMENT 2024 SUBCONTRACTORS' INVOICES

Name of the company (the taxpayer)		Bu	Business ID				
			Accounting period (ddmmyyyy-ddmmyyyy)				
				-	-		
This form is for companies and corporate entities. Spaid to research organisations and organisations the for R&D activity (under the Act governing an additional lisavahennyksestä vuosina 2021–2027). Enclose a vinformation, see the instructions for completing the Organisations conducting research or organisation (their invoices) as R&D expenses.	nat disseminate informational deduction for R&D exwritten description of your form).	on¹, to cla kpenses ( r research	iim an add Laki tutkin 1 and deve	litional e nus- ja k elopment	xpense c ehittämis t in free t	deducti stoimin ext (fo	on ınan
Name	Business ID	Date whe	en contract ed yyy)	Total exp	penses	€	С
The company has received direct financial support from company has received the above support, enclose a of the additional deduction are matched. Fill in the tax	a free-text account to indicat	te how the	financial s	upport ar	nd the cla	imed ar	mount
				€			С
Amounts paid to organisations for research or for the dissemination of information as subcontractors' invoices.							
Direct support from the State of Finland, and other public subsidies, directed to							

Enter the additional deduction on the appropriate line on the company's income tax return: Form 6B or 6U: under "Claim on temporary additional deduction for research and development".

Form 6C: associations and foundations, under Calculation of tax-exempt and taxable profits.

Form 5 or 6A: under "Deductible expenses not recorded in the accounts".

Form 2 or 2Y: under "Other deductions".

subcontractors' invoices for R&D

The deduction's maximum value

Effect of corporate arrangements

The additional deduction claimed<sup>2</sup>

The part that exceeds the maximum value

The additional deduction's base: net after-support expenses

<sup>1</sup> The organisation for R&D and for the dissemination of information must be a corporate entity active in the European Economic Area, having independent research or dissemination of information about its results as the organisation's primary goal (see §2.2 of the Act governing an additional deduction for R&D in 2021–2027).

<sup>2</sup> The additional deduction is 150% of the invoices for subcontracting, relating to cooperation within research work and connected to your R&D activity. The minimum deduction is €5,000. This means that the total of expenses must be at least €3,333.33. If the additional deduction were less than €5,000, you cannot deduct it at all.

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