


**67A CLAIM ON ADDITIONAL
DEDUCTION FOR RESEARCH
AND DEVELOPMENT 2025
SUBCONTRACTORS' INVOICES**

Name of the company (the taxpayer)	Business ID	
	Accounting period (ddmmyyyy–ddmmyyyy)	
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This form is for companies and corporate entities. Submit this form based on your subcontractors' invoices i.e. amounts paid to research organisations and organisations that disseminate information¹, to claim an additional expense deduction for R&D activity (under the Act governing an additional deduction for R&D expenses (Laki tutkimus- ja kehittämistoiminnan lisävähennyksestä vuosina 2021–2027). Enclose a written description of your research and development in free text (for more information, see the instructions for completing the form).

Organisations conducting research or organisations that disseminate information, and the amounts paid to them (their invoices) as R&D expenses.

Name	Business ID	Date when contract was signed (ddmmyyyy)	Total expenses €	c

<input type="checkbox"/>	The company has received direct financial support from the State of Finland or other public subsidies for its R&D activity. (If your company has received the above support, enclose a free-text account to indicate how the financial support and the claimed amount of the additional deduction are matched. Fill in the table below to show the part of the support that affects the additional deduction.)
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	€	c
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 subcontractors' invoices for R&D		
The additional deduction's base: net after-support expenses		
The deduction's maximum value		
The part that exceeds the maximum value		
Effect of corporate arrangements		
The additional deduction claimed ²		

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".

¹ 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).

² 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.