



To be completed under the provisions  
of Act on the Taxation of Shareholders  
in Controlled Foreign Companies  
(6.12.1994/1217)

Taxpayer's name		Business ID or personal identity code	
		Accounting period (ddmmyyyy-ddmmyyyy)	
		-	

**CFC details**

Name		Jurisdiction country code	
Line of business			
Accounting period (ddmmyyyy - ddmmyyyy)		Currency	Exchange rate
Shareholder's direct ownership interest or beneficial share and indirect interest through other foreign holdings			%

**Calculation of CFC income**

	€	c
<b>CFC revenues and expenses (calculated according to the Business Tax Act)</b>		
Revenues of CFC .....		
Expenses of CFC .....		
<b>Profit or loss from business operations (if loss, enter a minus sign)</b>		

<b>Share of CFC profits before deducting its losses from previous years</b> .....		
Deduct losses over ten past years, insofar as they have not been previously deducted ...		
Loss of the CFC is from year <input type="text"/>	_____	-
<b>Share of CFC profits</b> (Corporations enter this value on the Calculation of taxable income, section Share of CFC income) .....		
<b>Share of CFC losses</b> (Deduct from the profit-share of the same CFC during next ten years)		

<b>Dividends or other distribution of profits by CFC</b> .....		
Deduct from the profit-share of the same CFC for the tax year .....		
over five past years, insofar as it has not been deducted previously		
<b>Taxable portion of dividends or other distribution of profits</b> (Corporations enter this value on the Calculation of taxable income, section Dividends and surplus received / Taxable part)		

Claims for double tax relief are made using form 70 (Veroh 3091e), or forms 16A or 16B (natural persons).

If the CFC is a subsidiary or an affiliate, as defined in the Accounting Act, its financial statements for the two latest tax years must be enclosed with the tax return.