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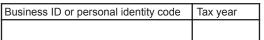
5 BUSINESS TAX RETURN **BUSINESS OPERATOR/SELF-EMPLOYED PERSON**

This form is for business operators and self-employed persons.

Tax Administration P.O. Box 700 00052 VERO

	1 Personal details and tax year											
	Your name		Business ID c	r personal identity code	Tax yea	ar						
					<u></u>							
	Accounting period (ddmmyyyy–ddmmyyyy) Line of business (Corrections to	o financial year or sector de	tails not convey	ved to receiver. Report any	changes via	a ytj.fi.)						
	Additional information provided by (name)	Telephone number										
	Request for refund of tax paid on foreign income. (fill in form 70) Tax Treaty show	Double-entry bookkeeping										
	2 Calculation of taxable income	Accounting		Tax assessment								
	2.1 Business income	€	snt	€								
	Net sales		·									
	Grants and subsidies received¹)											
	Other business income											
	Use of business assets for private purposes, if included in business accounting											
30491	Private use of a car (specify on page 3, section 6)											
์ ल	Private use of goods											
	Other private use											
	Dividends and surplus											
	Dividends from listed companies											
	Taxable portion			<u> </u>								
	Dividends from non-listed companies											
	Dividends from non-listed companies											
	Taxable portion											
	Surplus from listed co-operatives in Finland and other EU/EEA countries, and in non-EEA countries with which Finland has											
	signed a tax treaty											
	Taxable portion											
	Surplus from non-listed co-operatives in Finland, other EU/EEA											
je 1/4)	countries and non-EEA countries											
	Taxable portion											
	Interest income and other financial income											
3 (pa	Relieved write-offs and reserves											
1.2023	Other taxable income (off-income-statement)											
/EROH 3049e 1.2023 (page 1/4)	TOTAL TAXABLE BUSINESS INCOME											
3OH												
ΛĒ	2.2 Tax-exempt income in the income statement											





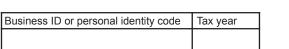


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	Accounting		Tax assessment								
2.3 Business expenses	€	С	€	С							
Purchases and changes in inventory											
External services	External services										
Staff expenses Wages, salaries and fringe benefits											
Pension and other staff expenses											
Depreciation (specify in item 5 or fill in form 62)				Τ							
	Deductible portion (§ 24, 30-34, 36-41, act on business tax)										
Entertainment expenses				Τ							
Deductible portion 50% (§ 8(8), act on business tax)				 							
Rental expenses	Rental expenses										
Other deductible expenses	ther deductible expenses										
Interest expenses											
Deductible portion (interest in item 11 is not deductible	Deductible portion (interest in item 11 is not deductible)										
Other financial costs	Other financial costs										
Increases to reserves	reases to reserves										
Additional deductions (specify on page 3 in items 9 and	Additional deductions (specify on page 3 in items 9 and 10)										
Deductible expenses not entered in the accounts (e.											
TOTAL DEDUCTIBLE BUSINESS EXPENSES											
Non-deductible expenses (none of these can be included in the deductible expenses abov Direct taxes	Non-deductible expenses (none of these can be included in the deductible expenses above)										
Fines and other penalty fees											
Other non-deductible expenses											
				ī							
,	BUSINESS PROFIT (difference between revenues and expenses is positive) +										
BUSINESS LOSS (difference between revenues and ex											
3 Request for deduction of loss from capital income	€	С									
Joint request by entrepreneur and spouse engaged in bu	Amount of business loss deductible from capital income Joint request by entrepreneur and spouse engaged in business operations together.										
Fill in columns 'Entrepreneur' and 'Spouse' if business											
income is divided between spouses.	Entrepreneur	1	Spouse	Т							
Share of net business assets (percentage)		%		%							
Working at point of service (percentage)		%		%							
5 Depreciation on acquisition cost of movable fixed a Fill in the lines below if all your assets consist of moveat have been granted tax relief in the form of high deprecia		f you									
Undepreciated acquisition cost at start of tax year											
Increase during tax year	Increase during tax year										
Increase during tax year Selling prices and insurance indemnities Depreciation for the tax year Additional depreciation (§ 32, act on business tax) Undepreciated acquisition cost at end of tax year	Selling prices and insurance indemnities										
Depreciation for the tax year											
Additional depreciation (§ 32, act on business tax)											
Undepreciated acquisition cost at end of tax year	,										

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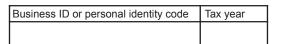
6 Itemisation of costs of passenger vehicles and vans included in fixed assets or leasing agree	ments, and other vehicles
partly in private use (not including costs and kilometres of fringe benefit cars)	

partiy in	priva	ite use (r	not inc	ciuai	ng cos	ts and k	liome	tres c	of frin	ige benef	it cars	5)							
Fixed as:	sets ir	nclude	_					_	_ pas	senger ca	ar(s) aı	nd	_						
pass	passenger car(s)					van(s)					van(s)						s of tran	sport.	
Business use km				Expenses on average per km						€						ata is based on iver's log			
									+				(other clarification.					
	Total kilometres km				(total expenses divided by total kilometres) Private use as a share of total expenses (private use kilometres multiplied by					ac						rivate use expenses deducted in counting (page 1).			
Total kilo															Private use expenses not deducted n accounting.				cted
	7 Cash withdrawals and cash investments as recorded in accounting Only to be filled in by taxpayers using double-entry bookkeeping.																		
					€ (€			С
	Cash withdrawals during the calendar year									Cash inve			ing						
8 Itemis	8 Itemisation of use of private residence for business purposes																		
Total are	a of re	esidence		Area used for own business purposes						nt, housing company loan payment Own naintenance fee for real estate unit the a									are of
									€				-				€		С
			m ²				n	n²											
9 Itemisa Transfer	ation total a	of increa	ised l i f addit	iving ional	expen deduct	ses aris ion to pa	i ng fr ge 2,	om te item 2	mpo i 2.3: B	r ary busi i usiness e	ness t xpens	ravel (es, Ad	(§ 55. dition	.1.1. nal de	, act o	on bus	siness ta	x)	
1 Type of	1 Type of 2 Number of			f Maximum amount/ travel day ¹⁾				4 Tot		al maximum amount 5 Deducted				n accounting 6 Additional de			onal deduc	tion ²⁾	
	ravel travel days		iyo —	€ c			С		€	€ c			€			С		€	С
more than 1 Travel in Fi		hours			+														_
more than 6																			<u> </u>
Travel abroad				┞═															_
Total				-															
										.2., act or				al de	aduct	ione			
	Transfer total amount of add 1 Car use data is based on				2 Total kilometres					3 Business									
drive					ther arification.					km									km
4 Maxim	4 Maximum amount/km1)				5 Total maximum amo			unt		6 Deduc	educted in accoun				7	7 Additional deduction ²⁾			
	€			c €				С		€ c			С		€		С		
negative	due to	o cash wi	thdrav	wals 1	for priva	ate use) (§18.2	Intere	est exp	penses re siness tax	lating f	to bus	iness	inco	ome s	source		uctible if eq	uity is
Filled in I	oy dou	uble-entry	/ acco	untin	g meth	od users	only.								+		€		С
"		•				,		Ū	,						.				
															_				
	Subtract loss for the accounting period												_				+		
1	Subtract losses from previous accounting periods not offset by accumulated earnings																	+	
	Adjusted negative equity ³⁾ = Non-deductible interest on business income													\dashv				+	
	Adjusted negative equity Basic interest rate + 1%																		
<u> </u>	€				C					=				=					
	x																		

¹⁾ Tax Administration's decision on tax-exempt travel allowances.
2) Amount of additional deduction is total maximum amount minus amount deducted in accounting.
3) Transfer the amount to page 4, item 12.2. Calculation of assets, Business liabilities, Adjusted negative equity; however, no more than the total amount of business liabilities.



12 Calculation of net worth





5 BUSINESS TAX RETURN BUSINESS OPERATOR/SELF-EMPLOYED PERSON

12.1 Business assets	€	С						
Fixed assets Real estate, buildings and struct								
Machinery and equipment								
Fixed-asset securities (fill in form								
Other fixed assets								
Current assets Goods								
Other current assets								
Financial assets Accounts receivable								
Cash (in hand, no bank deposits								
Financial-asset securities (fill in t								
Other financial assets (no bank of	deposits)							
TOTAL BUSINESS ASSETS								
12.2 Business liabilities								
Current liabilities								
Non-current liabilities								
Subtract adjusted negative equity								
TOTAL BUSINESS LIABILITIES								
12.3 Net worth of the business								
POSITIVE NET WORTH OF THE BUSINESS (positive difference between assets and liabilities)								
NEGATIVE NET WORTH OF THE (negative difference between assets								
13 Type of equity If negative, enter a minus sign (-). Filled in only by double-entry accounting method users.								
Equity, start of year	Equity, start of year							
Cash withdrawals and cash inves								
Profit/loss for the year (as shown								
Equity, end of year								
14 Operating reserve (If other type	s of reserves also exist, itemise all reserves on form 62.)							
Operating reserve for the tax year								
15 Wages paid			-					
Wages subject to withholding tax paid during the 12 months preceding the end of the tax year								
16 Capital gains for securities and	I real estate included in fixed assets							
Total capital gains for selling securities and real estate used for business purposes (not including appropriations to reserves for replacement)								
17 Request for division of business income (Otherwise, maximum amount of capital income is 20% of net worth.)								
Request for maximum amount of capital income to be set at 10% Request for jointly taxable income to be fully treated as earned income.								
This is a joint request by the entr	epreneur and spouse.							
Date Signature Telephone number								