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

Tax Administration
P.O. Box 700
00052 VERO

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

1 Personal details and tax year

Your name		Business ID or personal identity code	Tax year
Accounting period (ddmmyyyy–ddmmyyyy)		Line of business (Corrections to financial year or sector details not conveyed to receiver. Report any changes via ylj.fi.)	
Additional information provided by (name)			Telephone number
<input type="checkbox"/> Request for refund of tax paid on foreign income. (fill in form 70)	<input type="checkbox"/> Tax Treaty should be applied	<input type="checkbox"/> Double-entry bookkeeping	

2 Calculation of taxable income

2.1 Business income

	Accounting		Tax assessment	
	€	snt	€	c
Net sales				
Grants and subsidies received¹⁾				
Other business income				
Use of business assets for private purposes, if included in business accounting				
Private use of a car (specify on page 3, section 6)				
Private use of goods				
Other private use				
Dividends and surplus				
Dividends from listed companies				
Taxable portion				
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 countries and non-EEA countries				
Taxable portion				
Interest income and other financial income				
Relieved write-offs and reserves				
Other taxable income (off-income-statement)				
TOTAL TAXABLE BUSINESS INCOME				

2.2 Tax-exempt income in the income statement

¹⁾ Enter only grants and subsidies accounted for in the income statement.

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2.3 Business expenses	Accounting		Tax assessment	
	€	c	€	c
Purchases and changes in inventory				
External services				
Staff expenses				
Wages, salaries and fringe benefits				
Pension and other staff expenses				
Depreciation (specify in item 5 or fill in form 62)				
Deductible portion (§ 24, 30-34, 36-41, act on business tax)				
Entertainment expenses				
Deductible portion 50% (§ 8(8), act on business tax)				
Rental expenses				
Other deductible expenses				
Interest expenses				
Deductible portion (interest in item 11 is not deductible)				
Other financial costs				
Increases to reserves				
Additional deductions (specify on page 3 in items 9 and 10)				
Deductible expenses not entered in the accounts (e.g. training deduction, fill in for 79)				
TOTAL DEDUCTIBLE BUSINESS EXPENSES				

Non-deductible expenses (none of these can be included in the deductible expenses above)				
Direct taxes				
Fines and other penalty fees				
Other non-deductible expenses				

BUSINESS PROFIT (difference between revenues and expenses is positive)	+		
BUSINESS LOSS (difference between revenues and expenses is negative)	-		

3 Request for deduction of loss from capital income	€	c
Amount of business loss deductible from capital income Joint request by entrepreneur and spouse engaged in business operations together.		

4 Division of business income between spouses	Entrepreneur		Spouse	
Fill in columns 'Entrepreneur' and 'Spouse' if business income is divided between spouses.				
Share of net business assets (percentage)		%		%
Working at point of service (percentage)		%		%

5 Depreciation on acquisition cost of movable fixed assets (§ 30 and 31, act on business tax)	€	c
Fill in the lines below if all your assets consist of moveable fixed assets. If you own other assets, not only moveable assets, or if you have been granted tax relief in the form of high depreciation, you must complete Form 62.		
Undepreciated acquisition cost at start of 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		



Business ID or personal identity code	Tax year

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

Fixed assets include		<input type="checkbox"/> passenger car(s)	<input type="checkbox"/> van(s)	<input type="checkbox"/> passenger car(s) and van(s)	<input type="checkbox"/> other means of transport.
Business use		€		c	
Private use		€		c	
Total kilometres		€		c	
Total expenses (actual expenses + depreciation or leasing fee)		€		c	
Expenses on average per km (total expenses divided by total kilometres)		€		c	
Private use as a share of total expenses (private use kilometres multiplied by kilometre expenses on average)		€		c	
Use data is based on		<input type="checkbox"/> driver's log		<input type="checkbox"/> other clarification.	
Private use expenses deducted in accounting (page 1).		<input type="checkbox"/>		<input type="checkbox"/>	
Private use expenses not deducted in accounting.		<input type="checkbox"/>		<input type="checkbox"/>	

7 Cash withdrawals and cash investments as recorded in accounting

Only to be filled in by taxpayers using double-entry bookkeeping.

Cash withdrawals during the calendar year	€	c	Cash investments during the calendar year	€	c

8 Itemisation of use of private residence for business purposes

Total area of residence	Area used for own business purposes	Rent, housing company loan payment or maintenance fee for real estate unit	Own business activities as a share of the aforementioned expenses
m ²	m ²	€	€

9 Itemisation of increased living expenses arising from temporary business travel (§ 55.1.1., act on business tax)

Transfer total amount of additional deduction to page 2, item 2.3: Business expenses, Additional deductions.

1 Type of travel	2 Number of travel days	3 Maximum amount/ travel day ¹⁾		4 Total maximum amount		5 Deducted in accounting		6 Additional deduction ²⁾	
		€	c	€	c	€	c	€	c
Travel in Finland, more than 10 hours									
Travel in Finland, more than 6 hours									
Travel abroad									
Total									

10 Itemisation of private car use for business purposes (§ 55.1.2., act on business tax)

Transfer total amount of additional deduction to page 2, item 2.3: Business expenses, Additional deductions.

1 Car use data is based on		2 Total kilometres		3 Business use			
<input type="checkbox"/> driver's log <input type="checkbox"/> other clarification.		km		km			
4 Maximum amount/km ¹⁾		5 Total maximum amount		6 Deducted in accounting		7 Additional deduction ²⁾	
€		€		€		€	
c		c		c		c	

11 Calculation of non-deductible interest expenses (Interest expenses relating to business income source not deductible if equity is negative due to cash withdrawals for private use) (§18.2, act on business tax).

Filled in by double-entry accounting method users only.

Negative equity as shown in the balance sheet (no minus sign)	€	c
Add revaluations included in equity	+	
Subtract loss for the accounting period	-	
Subtract losses from previous accounting periods not offset by accumulated earnings	-	
Adjusted negative equity ³⁾	=	
Non-deductible interest on business income		
Adjusted negative equity	Basic interest rate + 1%	
€	X	
c		=

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.



Business ID or personal identity code	Tax year

12 Calculation of net worth

12.1 Business assets

	€	c
Fixed assets		
Real estate, buildings and structures (fill in form 18B)		
Machinery and equipment		
Fixed-asset securities (fill in form 8B)		
Other fixed assets		
Current assets		
Goods		
Other current assets		
Financial assets		
Accounts receivable		
Cash (in hand, no bank deposits)		
Financial-asset securities (fill in form 8B)		
Other financial assets (no bank deposits)		
TOTAL BUSINESS ASSETS		

12.2 Business liabilities

Current liabilities		
Non-current liabilities		
Subtract adjusted negative equity from total liabilities		
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 BUSINESS (negative difference between assets and liabilities)		

13 Type of equity

If negative, enter a minus sign (-). Filled in only by double-entry accounting method users.

Equity, start of year		
Cash withdrawals and cash investments (for private use)		
Profit/loss for the year (as shown by accounting)		
Equity, end of year		

14 Operating reserve (If other types of reserves also exist, itemise all reserves on form 62.)

Operating reserve for the tax year		
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15 Wages paid

Wages subject to withholding tax paid during the 12 months preceding the end of the tax year		
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16 Capital gains for securities and 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)		
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17 Request for division of business income (Otherwise, maximum amount of capital income is 20% of net worth.)

<input type="checkbox"/> Request for maximum amount of capital income to be set at 10% of net worth.	<input type="checkbox"/> Request for jointly taxable income to be fully treated as earned income.
This is a joint request by the entrepreneur and spouse.	

Date	Signature	Telephone number

The information entered on this form will be read by computer, by optical character recognition. The computer system does not process anything you may have written outside the spaces. Only fill in forms printed out from tax.fi, do not use photocopies. Photocopies may have inferior quality, making optical character recognition difficult.