

6A BUSINESS TAX RETURN PARTNERSHIP/CONSORTIUM

DATA FILE SPECIFICATION 2025

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Change history

| Date | Version | Description |
|--------------|---------|---------------|
| 23 Sept 2025 | 1.0 | First release |

1 INTRODUCTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see [General description for electronic filing of information returns \(pdf\)](#) (*tax.fi > About us > Developers > Data format specifications > General description for electronic filing of information returns*).

2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

More detailed guidance for completing the form is available on the Tax Administration's website at [Forms](#) (*vero.fi > About us > Contact us > Forms*).

Information about the submittal of the return is available (in Finnish and Swedish) in the [Tax Administration decision on e-filing](#) (*vero.fi > Syventävät vero-ohjeet > Päätökset > Verohallinnon päätös sähköisestä asiointista ja varmentamisesta*).

To check the method of identification required by the data flow, the role required and where in the data flow the authorisation is checked, go to the Ilmoitin.fi webpage [Methods of sign-in, Roles, rights to represent organizations](#) (*ilmoitin.fi > Instructions and templates > Methods of sign-in, Roles, rights to represent organizations > Income Tax Return > Name*).

3 MAKING CORRECTIONS

To correct an electronically submitted income tax return, you must re-send the main form and all the attachments that contain corrected data. Note that you must re-send the main form even if there is nothing to correct there.

4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that will become available on 23 September 2025 in Ilmoitin.fi in the live environment. They will then continue to be in force until a new version of this specification is released.

5 COMBINED INFORMATION FLOWS

See other information flows that can be sent in the same file as this one:

[Allowed combinations of forms for electronic income tax returns \(xlsx\)](#)

(tax.fi > About us > Developers > Data format specifications > Income tax returns > Allowed combinations of forms for electronic income tax returns (xlsx))

6 CHANGES TO THE PREVIOUS VERSION

| Version | Identifier | Data element | Description |
|---------|------------|--------------|----------------------|
| 1.0 | 000 | Identifier | The year is changed. |

7 DATA FORMAT SPECIFICATION

| Cod e | P/V | L/T | Description | Format | Allowed values |
|-------|-----|-----|--------------------------------------------------------------------------------------------------------------------|-----------------------|----------------|
| 000 | P | | Identifier | AN8 | VS06A25 |
| 198 | P | | Software-generated timestamp | PPKKVVVV HHMMSS | |
| 045 | P | | Service provider's ID code | AN3 | |
| 048 | P | | Software that generated the file | AN35 | |
| 014 | P | | Identifier of the software that generated the file | Y- TUNNUS_A N2 | |
| 010 | P | | Business ID of limited company | YTUNNUS2 | |
| 054 | P | | Accounting period | PPKKVVVV- PPKKVVVV | |
| 969 | V | * | No data to submit (969:1) | N1 | 1, |
| 104 | V | | The company filing this return is a Fund partnership See section 10 below, containing specific instructions | N1 | 1 |
| 907 | V | | Shareholder in a foreign partnership (1=yes) | N1 | 1, |
| 904 | V | | Claim for refund of foreign taxes paid (fill in Form 70) (1=yes) | N1 | 1, |
| 041 | V | | Contact person for this tax return | AN70 | |
| 042 | V | | Contact person's telephone number | AN35 | |
| 044 | V | | Contact person's e-mail address | AN70 | |

| | | | | | |
|------------|---|------|---------------------------------------------------------------------------------------------------|-------|--|
| OTS | | | Calculation of taxable income | | |
| OT2 | | | Business income | | |
| 300 | V | * | Net sales | G13,2 | |
| 318 | V | * | Grants and subsidies received | G13,2 | |
| 301 | V | * | Other business income | G13,2 | |
| OT2 | | | Financial income | | |
| 302 | V | *H | Dividends and co-operative surplus received (fill in Form 73B) | G13,2 | |
| 303 | V | * | Interest income | G13,2 | |
| 304 | V | | Profit sharing among partnerships/consortia | G13,2 | |
| 305 | V | * | Taxable portion of income (§ 16 and § 16 a, act on income tax) | G13,2 | |
| 561 | V | | Income from capital redemption policies, etc. | G13,2 | |
| 563 | V | | Taxable portion | G13,2 | |
| 306 | V | * | Other financial income | G13,2 | |
| 307 | V | | Revaluation gains | G13,2 | |
| 308 | V | * | Taxable portion (§ 5a, act on the taxation of business income) | G13,2 | |
| 311 | V | | Decreases of reserves | G13,2 | |
| 312 | V | * | Taxable portion (§ 43 and § 47, act on the taxation of business income) | G13,2 | |
| OT2 | | | Income-entry for private use, if expenses for private use have been deducted in accounting | | |
| 313 | V | *V/P | Private use of car | G13,2 | |
| 314 | V | * | Private use of goods | G13,2 | |
| 315 | V | * | Other private use | G13,2 | |
| 316 | V | *H | TOTAL TAXABLE BUSINESS INCOME | G13,2 | |
| 317 | V | | Tax-exempt income in the profit and loss account | G13,2 | |
| OT2 | | | Profit from personal source of income | | |
| 330 | V | * | Profit on personal source of income and taxable capital gains (fill in Form 7B) | G13,2 | |
| 331 | V | | Dividends and co-operative surplus relating to personal income source (fill in Form 73B) | G13,2 | |

| | | | | | |
|------------|---|------|--------------------------------------------------------------------------------------------------|-------|--|
| 332 | V | * | Total profit from agricultural source of income (fill in form 7C) | G13,2 | |
| OT2 | | | Business expenses | | |
| OT2 | | | Materials and services | | |
| 333 | V | * | Purchases and changes in inventory | G13,2 | |
| 334 | V | * | External services | G13,2 | |
| OT2 | | | Staff expenses | | |
| 335 | V | * | Wages, salaries and fringe benefits | G13,2 | |
| 336 | V | * | Pension and other contributions | G13,2 | |
| OT2 | | | Depreciation and reduction in value of fixed assets | | |
| 337 | V | * | Depreciation (fill in Form 62) | G13,2 | |
| 338 | V | * | Deductible portion (§ 24, § 30–34, § 36–41, act on the taxation of business income) | G13,2 | |
| 339 | V | * | Reductions in value of fixed assets | G13,2 | |
| 340 | V | * | Deductible portion (§ 42, act on the taxation of business income) | G13,2 | |
| OT2 | | | Other business expenses | | |
| 341 | V | *V/P | Entertainment expenses | G13,2 | |
| 342 | V | *V/P | Deductible portion 50% (§ 8 (8), act on the taxation of business income) | G13,2 | |
| 343 | V | * | Rents | G13,2 | |
| 105 | V | * | Paid asset-management fees | G13,2 | |
| 344 | V | * | Other deductible business expenses | G13,2 | |
| OT2 | | | Non-deductible expenses | | |
| 365 | V | | Direct taxes | G13,2 | |
| 366 | V | | Fines and other penalty fees | G13,2 | |
| 367 | V | | Other non-deductible expenses | G13,2 | |
| OT2 | | | Financial expenses | | |
| 346 | V | *V/P | Interest | G13,2 | |
| 345 | V | | Interest expenses with restricted deductibility (§ 18 a, act on the taxation of business income) | G13,2 | |
| 347 | V | *V/P | Deductible portion | G13,2 | |

| | | | | | |
|------------|---|-----------|---------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----|
| 348 | V | | Other financial expenses | G13,2 | |
| 349 | V | * | Deductible portion | G13,2 | |
| 352 | V | | Increases in reserves | G13,2 | |
| 353 | V | * | Deductible portion (§ 43, § 46a and § 47, act on the taxation of business income) | G13,2 | |
| 354 | V | * | Deductible expenses not recorded in accounting | G13,2 | |
| 355 | V | *H | TOTAL DEDUCTIBLE BUSINESS EXPENSES | G13,2 | |
| 356 | V | | Total expenses attributable to personal source of income (fill in Form 7B) | R13,2 | |
| 357 | V | | Total expenses attributable to agricultural source of income (fill in Form 7C) | R13,2 | |
| OTS | | | PROFIT | | |
| 358 | V | H #359 | Business source | R13,2 | |
| 360 | V | | Personal source | R13,2 | |
| 362 | V | | Agricultural source | R13,2 | |
| OTS | | | LOSS | | |
| 359 | V | H #358 | Business source | R13,2 | |
| 361 | V | | Personal source | R13,2 | |
| 363 | V | | Agricultural source | R13,2 | |
| OTS | | | Information on partners, and itemisation of rents, interest, selling prices and other payments to partners and their relatives | | |
| 001 | V | | Partial data set starts | N8 | |
| 760 | V | *V/P | Partner's name | AN70 | |
| 761 | V | *V/P | Partner's personal ID or Business ID | YTUNNUS2 HETU2 | |
| 606 | V | *H | Partner 1=Limited partner 2=General partner | N1 | 1,2 |
| 619 | V | *H | End-of-year balance of general partner's private account | G13,2 | |
| 106 | V | * | Partner's share of income, € | R13,2 | |
| 620 | V | | Partner's share of income (%) | AN12 | |

| | | | | | |
|------------|---|------|-----------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---|
| | | | The format is normally +D3,4. The format for Fund partnership is +D3,8. | | |
| 107 | V | * | Silent partner's capital investment at end of accounting year | R13,2 | |
| 621 | V | | Shareholder has worked for the company during the accounting period (1=Yes) | N1 | 1 |
| 631 | V | *V/P | Rents | R13,2 | |
| 632 | V | *V/P | Interest rates | R13,2 | |
| 506 | V | *V/P | Selling prices | R13,2 | |
| 633 | V | *V/P | Other | R13,2 | |
| 009 | V | | Partial data set ends | N8 | |
| OTS | | | Itemisation of apartments and real estate that are included in business assets and are in residential use by a partner or their family | | |
| 001 | V | | Partial data set starts | N8 | |
| 600 | V | *V/P | Shareholder's personal ID | HETU2 | |
| 601 | V | *V/P | Name of real estate unit, real estate company or housing company | AN70 | |
| 603 | V | *V/P | Period of residential use | PPKKVVVV-PPKKVVVV | |
| 604 | V | *V/P | Value based on calculation of net worth | R13,2 | |
| 009 | V | | Partial data set ends | N8 | |
| OTS | | | Calculation of non-deductible interest expenses (§ 18 (2), act on the taxation of business income) | | |
| 652 | V | | Adjusted negative equity | R13,2 | |
| 653 | V | | Basic interest rate + 1% | +D2,2 | |
| 383 | V | *V/P | Non-deductible interest on income from business source | R13,2 | |
| OTS | | | Calculation of net worth | | |
| OT2 | | | Business assets | | |
| OT2 | | | Fixed assets | | |
| 701 | V | * | Intangible assets | R13,2 | |
| 702 | V | * | Long-term assets | R13,2 | |
| 703 | V | *H | Real estate (fill in Form 18B) | R13,2 | |
| 704 | V | * | Machinery and equipment | R13,2 | |

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|------------|---|------------|----------------------------------------------|-------|--|
| 705 | V | *H | Fixed-asset securities (fill in Form 8B) | R13,2 | |
| 706 | V | * | Other fixed assets | R13,2 | |
| 707 | V | | Total fixed assets | R13,2 | |
| OT2 | | | Current assets | | |
| 708 | V | * | Goods | R13,2 | |
| 709 | V | * | Other current assets | R13,2 | |
| 710 | V | | Total current assets | R13,2 | |
| OT2 | | | Financial receivables | | |
| 711 | V | * | Accounts receivable | G13,2 | |
| 712 | V | * | Loans receivable | G13,2 | |
| 713 | V | * | Prepayments and accrued income | G13,2 | |
| 714 | V | * | Cash | G13,2 | |
| 715 | V | * | Cash equivalents | G13,2 | |
| 745 | V | *H | Financial-asset securities (fill in form 8B) | G13,2 | |
| 716 | V | * | Other financial assets | G13,2 | |
| 717 | V | | Total financial assets | G13,2 | |
| 718 | V | *H | TOTAL BUSINESS ASSETS | G13,2 | |
| OT2 | | | Business liabilities | | |
| 719 | V | * | Long-term loans from financial institutions | R13,2 | |
| 746 | V | * | Short-term loans from financial institutions | R13,2 | |
| 720 | V | * | Accounts payable | R13,2 | |
| 721 | V | * | Amounts owed to shareholders | R13,2 | |
| 722 | V | * | Accruals and deferred income | R13,2 | |
| 723 | V | * | Other long-term liabilities | R13,2 | |
| 724 | V | * | Other short-term liabilities | R13,2 | |
| 747 | V | * | Adjusted negative equity | R13,2 | |
| 725 | V | *H | TOTAL BUSINESS LIABILITIES | G13,2 | |
| OTS | | | Net worth of business | | |
| 733 | V | *H #734 | Positive net worth | R13,2 | |

| | | | | | |
|------------|-----|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|--------|
| 734 | V | *H #733 | Negative net worth | R13,2 | |
| OTS | | | Personal source of income | | |
| 726 | V | * | Receivables from shareholders | R13,2 | |
| 727 | V | * | Other receivables | R13,2 | |
| 728 | V | * | Other assets | R13,2 | |
| 729 | V | * | Total assets | R13,2 | |
| 730 | V | | Total liabilities | R13,2 | |
| OTS | | | Agricultural source of income | | |
| 731 | V | * | Total assets (fill in Form 7C) | R13,2 | |
| 732 | V | * | Total liabilities | R13,2 | |
| 735 | V | *#736 | Positive net worth | R13,2 | |
| 736 | V | *#735 | Negative net worth | R13,2 | |
| OTS | | | Development of partnership equity | | |
| 737 | V | *H | Investments by limited partners, starting balance | R13,2 | |
| 738 | V | *H | Change in investments by limited partners | G13,2 | |
| 739 | V | *H | Other equity, starting balance | G13,2 | |
| 740 | V | *H | Distribution of profits to limited partners | R13,2 | |
| 741 | V | *H | General partners' cash withdrawals/investments for private use | G13,2 | |
| 742 | P/V | *H | Profit/loss for the accounting period (as shown by accounting) | G13,2 | |
| 743 | V | *H | Total equity | G13,2 | |
| OTS | | | Audit | | |
| 177 | V | *V/P | Audit complete (1=Yes, 2=No, to be carried out later, 3=No, under Chapter 2, § 2 of the Auditing Act, no auditor has been appointed) | N1 | 1,2,3, |
| 178 | V | V/P | Does the auditors' report include disapproving statements, remarks or additional details as defined in Chapter 3, § 5 of the Auditing Act? (1=yes, 2=no) | N1 | 1,2, |
| OTS | | | Changes of shareholding, information on previous years' losses Fill in the tax year when more than half of the partnership's shares have changed hands for a reason unrelated to inheritance, a last will and testament. If the change took | | |

| | | | | | |
|------------|---|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|--|
| | | | place gradually during several years, indicate the tax year before or during which such losses occurred that are not deductible due to changes in ownership. | | |
| 108 | V | * | The tax year when ownership changed | VVVV | |
| OTS | | | Capital gains derived from fixed-asset securities and real estate | | |
| 393 | V | | Capital gains | R13,2 | |
| OTS | | | Wages paid | | |
| 394 | V | | Amount of wages to be taken into account when calculating the share of capital income | R13,2 | |
| 999 | P | | Final code | N8 | |

8 AUTOMATED CHECK PROCESSES

| New / Changed | Code | Description of Calc. Rule / Check |
|---------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | 316 | $=300+318+301+302+303+305+306+308+312+313+314+315+563$ #1677; Net sales (300)+ Grants and subsidies received (318) + Other business income (301) + Dividends and co-operative surplus (302) + Interest income (303) + Taxable portion of profit-sharing income (305) + Other financial income (306) + Revaluation gains, taxable portion (§ 5a, act on the taxation of business income) (308) + Decreases of reserves, taxable portion (312) + Private use of car (313) + Private use of goods (314) + Other private use (315) must equal Total taxable business income (316) + Taxable portion (563). |
| | 355 | $=333+334+335+336+338+340+342+343+105+344+347+349+353+354$ #1787; Goods bought and Change of inventory (333) + External services (334) + Paid wages and fees (335) + Pension expenses and other personnel costs (336) + Depreciation, deductible part (338) + Reduction in the value of fixed assets, deductible part (340) + Entertainment expenses, deductible part (342) + Rental expenses (343) + Paid asset-management fees (105) + Other deductible business expenses (344) + Interest expenses, deductible part (347) + Other financial expenses, deductible part (349) + Incidental expenses, deductible part (351) + Increase in reserves, deductible part (353) + Deductible expenses not recorded in accounting (354) must be equal to Total Deductible Business Expenses (355). |
| | 337, 338 | #1044; If you populated Depreciation Expense (337) with a non-zero value, also populate Depreciation, deductible part (338). However, the value you give for 338 can be zero. |
| | 337, 338 | #1045; If you populated Depreciation, deductible part (338) with a non-zero value, also populate Depreciation Expense (337) with a non-zero value. |

| New / Changed | Code | Description of Calc. Rule / Check |
|---------------|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | 339, 340 | #1046; If you populated Reduction in the value of fixed assets (339) with a non-zero value, also populate Reduction in the value of fixed assets, deductible part (340). However, the value you give for 340 can be zero. |
| | 339, 340 | #1047; If you populated Reduction in the value of fixed assets, deductible part (340) with a non-zero value, also populate Reduction in the value of fixed assets (339) with a non-zero value. |
| | 341 | #399; If you have populated Entertainment expenses (341), also populate Deductible portion (342). |
| | 342 | #834; Maximum permitted value for 342 "Deductible portion" is 50% of 341 "Entertainment expenses". |
| | 342 | #836; If you have populated "Entertainment expenses - Deductible portion" (342) and the value is not zero, also populate "Entertainment expenses" (341) with a non-zero value. |
| | 346, 347 | #837; If "Interest paid - deductible portion" (347) is populated and the value is not zero, then also populate "Interest paid" (346) and the value of 347 must be smaller than / equal to 346. |
| | 358, 359 | =316-355 if the result is positive = 316-355 if the result is negative #403; Total taxable business revenues (316) - Total deductible business expenses (355) Must be equal either to Business profit (358) or Business loss (359). |
| | 358#359 | #802; Only one of the values in positions 358 and 359 can be other than zero. |
| | 360, 361 | =330-356 if the result is positive = 330-356 if the result is negative #413; Revenues relating to the personal source of income (330) - Expenses (356) must be equal either to Profits from the personal source (360) or to Losses from the personal source (361). |
| | 362, 363 | 362 = 332-357 if the result is positive; if it is negative, then 363 =-(332-357) #414; Revenues relating to the agricultural source of income (332) - Expenses (357) must be equal either to Profits from the agricultural source (362) or to Losses from the agricultural source (363). |
| | 606, 619, 620, 621, 761 | #1449; If you populated Partner is 1=Silent, 2=General, responsible partner (606) and/or End-of-year balance of a general partner's private account (619) and/or Partner's share of income (%) (620) and/or Shareholder has worked for the company during the accounting period (1=yes) (621), you must also populate Partner's personal ID or Business ID (761). |
| | 606, 619 | #1413; If you populated "The partner carries responsibility as a general " (606:2), you must also populate End-of-year balance of a general partner's private account (619). The value of 619 can be zero. |
| | 600, 601, | #1435; If you populated one of the following Personal ID of shareholder (600), Name of real estate unit or housing company (601), Live-in period |

| New / Changed | Code | Description of Calc. Rule / Check |
|---------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | 603, 604 | (603), Value used in calculation of net worth (604), you must populate all of them. |
| Changed | 603 | #510; End date of Live-in period (603) should fall within tax year 2025. |
| | 718 | <p>$701+702+703+704+705+706+708+709+711+712+713+714+715+745+716 = 718$</p> <p>#415; Intangible assets (701) + Long-term expenses (702) + Real estate (703) + Machinery and equipment (704) + Securities as fixed assets (705) + Other fixed assets (706) + Inventory (708) + Other current assets (709) + Accounts receivable (711) + Loans receivable (712)</p> <p>#415; Intangible assets (701) + Long-term assets (702) + Real estate (703) + Machinery and equipment (704) + Fixed-asset securities (705) + Other fixed assets (706) + Goods (708) + Other current assets (709) + Accounts receivable (711) + Loans receivable (712) + Prepayments and accrued income (713) + Cash (714) + Cash equivalents (715) + Financial-asset securities (745) + financial assets (716) must equal Total business assets (718).</p> |
| | 725 | <p>$719+746+720+721+722+723+724-747 = 725$</p> <p>#416; Long-term loans from financial inst (719) + Short-term loans from financial inst (746) + Accounts payable (720) + Debts to shareholders (721) + Accruals (722) + Other long-term debt (723) + Other short-term debt (724) - Adjusted negative Equity</p> <p>#416; Long-term loans from financial institutions (719) + Short-term loans from financial institutions (746) + Accounts payable (720) + Amounts owed to shareholders (721) + Accruals and deferred income (722) + Other long-term liabilities (723) + Other short-term liabilities (724) - Adjusted negative equity (747) must equal Total business liabilities (725).</p> |
| | 747 | #838; If you have given a non-zero value for "Adjusted negative equity" (747), then also populate "Interest expenses that are not deductible against income from business" (383). Its value must be zero if no interest expenses have been paid out. |
| | 733 | <p>$718-725 = 733$ if the result is positive or 734 if the result is negative</p> <p>#417; Total business assets (718) - Total business liabilities (725) must be equal to Positive Net Worth (733) or Negative Net Worth (734).</p> |
| | 733#734 | <p>733 or 734</p> <p>#991; Invalid non-zero value: only one of the two data elements Positive (733) or Negative (734) net worth of the business can have a value that deviates from zero.</p> |
| | 729 | <p>$726+727+728 = 729$</p> <p>#418; Receivables from shareholders (726) + Other rec (727) + Other assets (728) must be equal to Total Assets (729).</p> |
| | 735 | $731-732 = 735$ if the result is positive or $ 736 $ if the result is negative |

| New / Changed | Code | Description of Calc. Rule / Check |
|---------------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | #419; Total agric assets (731) - Total agric liabilities (732) must be equal to Positive Net Worth (735) or Negative Net Worth (736). |
| | 735#736 | 735 or 736 #992; Invalid non-zero value: only one of the two data elements Positive (735) or Negative (734) net worth of the agricultural operation can have a value that deviates from zero. |
| | 743 | $737 + 738 + 739 - 740 + 741 + 742 = 743$ #420; Beginning balance of silent-partner inputs (737) + Change (738) + Beginning balance of other equity (739) - Profit shares to silent partners (740) + Responsible partners' private withdrawals #420; Investments by limited partners, starting balance (737) + Change in investments by limited partners (738) + Other equity, starting balance (739) - Distribution of profits to limited partners (740) + General partner's cash investments/withdrawals for private use (741) + Profit/loss for the accounting period (742) must equal Total equity (743). |
| | 177, 178 | If 177 = 1, then 178 must also be submitted #442; If auditors have handed in their report (177=1), also populate position 178 to show auditors' approval or disapproval. |
| | 177, 178 | If 177 = 2 or 3, then 178 may not be submitted #471; If the auditors have not given their report (177= 2 or 3) do not tick the boxes (178) regarding disapproving remarks. |
| | 969, 761, 742 | #1436; If you did not populate There are no details (969:1), the Profit/loss for the accounting period (as shown by accounting) (742) and Partner's Personal ID Business ID (761) are required data elements. |
| | 969, 041, 044, 042, 048, 014 | #1446; If you populated There are no details (1=yes) (969), you cannot populate other fields than the required data and Person to contact (041, 044, 042) and the Software (048) and the Identifier of the software that produced the file (014). |
| | 104 105, 106, 107, 108 | #1771; You cannot populate Paid asset-management fees (105), Partner's share of income, €€ (106), Silent partner's capital investment at end of accounting year (107), The tax year when ownership changed (108) unless you populated The company filing this return is a Fund partnership (104). |
| | 620 | #1772; If even one of the Partner's share of income positions contains a percentage (620), you must consistently populate percentages only in all other Partner's share of income (620) data elements. |
| | 106 620 | #1774; Either indicate euros (106) or indicate a percentage (620) for Partners' shares of income. You cannot enter both. |

| New / Changed | Code | Description of Calc. Rule / Check |
|---------------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | 106 | #1775; If you selected €€ to populate Partner's share of income in euros (106), the total of all Partners' shares of income must equal Profit from the business source (358) + Personal source (360) + Agricultural source (362) |
| | 620 | #1776; If you populated "The company filing this return is a Fund partnership" (104), the required format for Partner's share of income (%) (620) is +D3,8. Otherwise, the format for this data element is +D3,4. |

9 MESSAGES

| New / Changed | Code | Description of the message |
|---------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | 316 or 355, 358 or 359 | #839; If either "Total taxable business income" (316) or "Total deductible business expenses" (355) is populated, also populate "Business profit" (358) or "Business loss" (359). |
| | 734 or 733, 718 or 725 | #835; If one or the other of "Business assets total" (718) and "Business liabilities total" (725) is populated, also populate "Business net worth - Positive" (733) or "Business net worth - Negative" (734). |
| | 743, 737, 738, 739, 740, 741, 742 | #840; If one of the following is populated "Silent partners' investments - beginning balance" (737), "Silent partners' investments - change" (738), "Other equity - beginning balance" (739), "Distribution of profits to silent partners" (740), "General partners' private cash withdrawals/investments" (741) or "Profit/loss for the year" (742) and the value is not zero, also populate "Total equity - ending balance" (743). |
| | 302 | If Dividends and co-operative surplus (302) has a value other than 0 and Form 73B has not been submitted, the system issues a message. #1037; Because you filled out Form 6A with Receipts of dividends and profit surplus (302), please fill out Form 73B to give an account of the dividends and the surplus. |
| | 331 | If Dividends and co-operative surplus relating to personal income source (331) has a value other than 0 and Form 73B has not been submitted, the system issues a message. #1175; You completed Form 6A with values in Dividends and surplus relating to a personal source of income (331). Complete Form 73B to specify the dividends and the surplus. |
| | 703 | If Real estate (703) has a value other than 0 and Form 18B has not been submitted, the system issues a message. #1038; Because you filled out Form 6A with Real Estate Information (703), please file Form 18B to give an account of the real estate property. |

| New / Changed | Code | Description of the message |
|---------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | 705, 745 | If Fixed-asset securities (705) or Financial-asset securities (745) has a value other than 0 and Form 8B has not been submitted, the system issues a message. #1039; Because you filled out Form 6A with Securities Booked as Fixed Assets (705) or Securities Booked as Financial Assets (745), please file Form 8B to give an account of these securities. |
| | 606, 619 | #1414; If you populated "The partner is a silent partner" (606:1), you must not populate End-of-year balance of a general partner's private account (619) at all. |
| | 178 | If the value entered in data element Does the auditors' report include disapproving statements, remarks or additional details? (178) is 1 (=yes), the system issues a message #650; Does the auditor's report include disapproving statements or remarks? Please enclose auditor's report. |

10 INSTRUCTIONS FOR "THE COMPANY FILING THIS RETURN IS A FUND PARTNERSHIP"

This data file specification can contain the following populated data elements only if "The company filing this return is a Fund partnership" (104) is true.

104 The company filing this return is a Fund partnership

Populate this data element if the filer of this return is a Limited partnership engaging exclusively in private-equity fund investments.

105 Paid asset-management fees

Fill in the deductible asset-management fee amount, reducing the income.

106 Partner's share of income, €€

Enter the amount going to the partner in euros. This amount, the share of the tax year's income, must be reported before any allowable losses are deducted from it (the Tax Administration will deduct any allowable losses relating to previous years). Please note: The alternative way to indicate the partner's income is by percentages, position 620, Partner's share of income (%). This information must then be indicated in the same way (either € or %) for all the partners.

107 Silent partner's capital investment at end of accounting year

Fill in the euro amount of the silent partner's investment, valid at the end date of the accounting year.

108 The tax year when ownership changed

Fill in the tax year when more than half of the partnership's shares have changed hands. The reason for such change of owner relations must be unrelated to any inheritance, last will, testament. If the change among owners took place gradually

during several years, indicate the tax year before or during which such losses occurred that are not deductible due to changes in ownership.

304 Profit sharing among partnerships/consortia /305 Taxable portion of income (§ 16 and § 16 a, act on income tax)

If you have profit-shares or income shares from other partnerships and consortia to report, specify them on Form 37.