

# **Specification of dividends and cooperative surplus received by a business partnership (73B)**

## **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 asioinnista ja varmentamisesta*).

To check the method of identification required by this information flow, the required role and the place in the flow where 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

Code	P/ V	L/T	Description	Format	Allowed values
000	P		Identifier	AN8	VS73B25
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_AN2	
010	P		Business ID of limited company	YTUNNUS2	
054	P		Accounting period	PPKKVVVV- PPKKVVVV	
<b>OTS</b>			<b>Dividends and cooperative surplus relating to a business source of income</b>		
751	V		Dividends from listed companies in Finland, in other EU/EEA countries and in non-EEA countries with which Finland has signed a tax treaty	R13,2	
752	V		Dividends from non-listed companies in Finland, in other EU/EEA countries and in non-EEA countries with which Finland has signed a tax treaty	R13,2	
766	V		Dividends from non-EEA countries with which Finland has not signed a tax treaty	R13,2	
744	V	*H	Surplus from listed cooperatives in Finland, in other EU/EEA countries and in non-EEA countries with	R13,2	

			which Finland has a tax treaty		
769	V		Surplus from non-listed cooperatives in Finland, in other EU/EEA and in non-EEA countries	R13,2	
<b>OTS</b>			<b>Dividends and cooperative surplus relating to a personal source of income</b>		
755	V		Dividends from listed companies in Finland, in other EU/EEA countries and in non-EEA countries with which Finland has signed a tax treaty	R13,2	
756	V		Dividends from non-listed companies in Finland, in other EU/EEA countries and in non-EEA countries with which Finland has signed a tax treaty	R13,2	
763	V		Dividends from non-EEA countries with which Finland has not signed a tax treaty	R13,2	
771	V	*H	Surplus from listed cooperatives in Finland, in other EU/EEA countries and in non-EEA countries with which Finland has signed a tax treaty	R13,2	
772	V		Surplus from non-listed cooperatives with at least 500 members in Finland, in other EU/EEA countries and in non-EEA countries with which Finland has signed a tax treaty	R13,2	
773	V		Surplus from non-listed cooperatives with less than 500 members in Finland, in other EU/EEA countries and in non-EEA countries with which Finland has signed a tax treaty	R13,2	
774	V		Cooperative surplus from non-EEA countries with which Finland has not signed a tax treaty	R13,2	
768	V		Fully taxable dividends (dividends from a REIT company)	R13,2	
<b>OTS</b>			<b>Dividends and cooperative surplus relating to an agricultural source of income</b>		
759	V		Dividends from listed companies in Finland, in other EU/EEA countries and in non-EEA countries with which Finland has signed a tax treaty	R13,2	
760	V		Dividends from non-listed companies in Finland, in other EU/EEA countries and in non-EEA countries with which Finland has signed a tax treaty	R13,2	
767	V		Dividends from non-EEA countries with which Finland has not signed a tax treaty	R13,2	
797	V	*H	Surplus from listed cooperatives in Finland, in other EU/EEA countries and in non-EEA countries with which Finland has signed a tax treaty	R13,2	
798	V		Surplus from non-listed cooperatives in Finland, in other EU/EEA and in non-EEA countries	R13,2	

999	P		Final code	N8	
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## 8 AUTOMATED CHECK PROCESSES

Not applicable to this information flow.

## 9 MESSAGES

New / Changed	Code	Description of the message
Changed	744	<p>744&gt;0</p> <p>If the value at Business source of income: surplus from listed cooperatives in Finland, in other EU/EEA countries and in non-EEA countries with which Finland has signed a tax treaty (744) is other than 0, the system issues an error message.</p> <p>#1995; There were no listed cooperatives in 2025. Transfer the value to Business source of income: surplus from non-listed cooperatives in Finland, in other EU/EEA countries and in non-EEA countries (769).</p>
Changed	771	<p>771&gt;0</p> <p>If the value at Personal source of income: surplus from listed cooperatives in Finland, in other EU/EEA countries and in non-EEA countries with which Finland has signed a tax treaty (771) is other than 0, the system issues an error message.</p> <p>#1996; There were no listed cooperatives in 2025. Depending on the number of members in the cooperative society, transfer the value either to Personal source of income: surplus from non-listed cooperatives with at least 500 members in Finland, in other EU/EEA countries and in non-EEA countries with which Finland has signed a tax treaty (772) or to Personal source of income: surplus from non-listed cooperatives with less than 500 members in Finland, in other EU/EEA countries and in non-EEA countries with which Finland has signed a tax treaty (773).</p>
Changed	797	<p>797&gt;0</p> <p>If the value at Agricultural source of income: surplus from listed cooperatives in Finland, in other EU/EEA countries and in non-EEA countries with which Finland has signed a tax treaty (797) is other than 0, the system issues an error message.</p> <p>#1997; There were no listed cooperatives in 2025. Transfer the value to Agricultural source of income: surplus from non-listed cooperatives in Finland, in other EU/EEA countries, in non-EEA countries (798).</p>