7K RENTAL INCOME - REAL ESTATE

DATA FILE SPECIFICATION 2025

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Change history

Date	Version	Description
23 Sept 2025	1.0	First release 2025

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 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   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)](#)

6   CHANGES TO THE PREVIOUS VERSION

Ver-sion	Identi-fier	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	VSY07K25
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	YTUNNUS_AN2	
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
054	P		Accounting period	PPKKVVVV-PPKKVVVV	
OTS			**Taxpayer's personal details**		
010	P		Taxpayer ID	HETU2|| YTUNNUS2	
OTS			**Real estate details**		
800	V	*	Property identifier	AN23	
805	V/P	*	Name of real estate unit	AN70	
463	V/P	*	Personal ID or Business ID of the tenant	YTUNNUS|| HETU	
464	V/P	*	Name of tenant	AN70	
462	P		Tenancy period	PPKKVVVV-PPKKVVVV	
401	P		Share of ownership in real estate unit (%)	+D3,2	

435	V		Rented area (m²) if only part of the real estate is rented out	+D10	
977	V		Your portion of gross rental income per year	R13,2	
OTS			**Expenses relating to rental income (only your portion)**		
458	V		Annual repair costs	R13,2	
490	V		Other expenses relating to rental income	R13,2	
470	V	*	Depreciation for the tax year (470=777+808)	R13,2	
475	V		Net taxable rental income per year (Positive difference between income and expenses)	R13,2	
442	V		Net loss from rental operations per year (Negative difference between income and expenses)	R13,2	
OTS			**Calculation of depreciation**		
810	V		Total acquisition price of real estate unit	R13,2	
001	V		Partial data set starts	+N8	
084			Building type (maximum depreciation rates) 1=7% Store, warehouse, factory, workshop, or other similar building 2=4% Residential, office, or other similar building	N1	1,2
771	V		Share of building/property rented out of the total acquisition price of the real estate unit	R13,2	
772	V		Undepreciated acquisition cost at the start of the tax year	R13,2	
773	V		Additions during the tax year	R13,2	
776	V		Undepreciated acquisition cost after additions	R13,2	
777	V		Depreciation for the tax year	R13,2	
778	V		Undepreciated acquisition cost at the end of the tax year	R13,2	
009	V		Partial data set ends	+N8	
OT2			**25% Movable property within the real estate**		
801	V		Share of property rented out of the total acquisition price of the real estate unit	R13,2	
802	V		Undepreciated acquisition cost at the start of the tax year	R13,2	
803	V		Additions during the tax year	R13,2	
807	V		Undepreciated acquisition cost after additions	R13,2	
808	V		Depreciation for the tax year	R13,2	
809	V		Undepreciated acquisition cost at the end of the tax year	R13,2	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	800, 805	#1421; If Property identifier (800) is not populated, you must populate Name of real estate (805)
	463, 464	#1423; If a dummy ID code is given as the Business ID or personal ID of the tenant (463), you must give the Name of the tenant (464).
	777, 808, 470	#1422; The sum of Depreciation expense for the tax year (777) + Depreciation expense for the tax year (808) must be equal to Depreciation expenses for the tax year (470)
	475#442	#858; The only amount you can report for one unit of real estate is Taxable rental income per year, net (475) or Loss for the rental operation per year, net (442).

9 MESSAGES

No messages applicable to this data flow.