

12A Specification of unused tax depreciation

DATA FILE SPECIFICATION 2026

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Change history

Date	Version	Description
3 Feb 2026	1.0	First release 2026

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

Taxpayer companies liable to have an accounting system must complete this form to report the tax year's depreciation expenses for book purposes that the taxpayer has not used for tax purposes (postponed depreciation).

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

To check the method of identification required by this information flow, the required role and the place where the authorisation is checked, go to Ilmoitin.fi – [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

If you have submitted an income tax return electronically and notice some mistakes in it later, to remedy the errors, you must re-send (the main form) Form 6 with all the enclosures that contain corrections. In other words, you must send us the main form again although it does not have anything to correct.

4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that become available on 3 February 2026 in Ilmoitin.fi in the live environment. They 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	Calc. /check	Description	Format	Allowed values
000	P		Identifier	AN8	VSU12A26
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 HETU2	
054	P		Accounting period	PPKKVVVV- PPKKVVVV	
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
001	V		Number of partial data sets	N8	
136	V		Fixed assets with depreciation expenses wholly or partly unused	AN40	
135	V		The tax year for which depreciation was not used	VVVV	
127	V		Depreciation not deducted in taxation – Beginning balance	R13,2	
126	V		Depreciation – Depreciation used during the tax year	R13,2	
124	V		Depreciation not deducted in taxation – Ending balance	R13,2	
009	V		End-of-record character for the partial data set	N8	
878	V		Total at the start of the tax year	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
880	V		Total amount used during the tax year	R13,2	
879	V		Total at the end of the tax year	R13,2	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

This information flow contains no automated checks.

9 MESSAGES

Not applicable to this information flow.