

# **Tax return for a housing company or other entity that owns real estate (4)**

## **DATA FILE SPECIFICATION 2026**

## TABLE OF CONTENTS

<b>1</b>	<b>INTRODUCTION</b>	<b>3</b>
<b>2</b>	<b>DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES</b>	<b>3</b>
<b>3</b>	<b>MAKING CORRECTIONS</b>	<b>3</b>
<b>4</b>	<b>PERIOD OF VALIDITY</b>	<b>3</b>
<b>5</b>	<b>COMBINED INFORMATION FLOWS</b>	<b>3</b>
<b>6</b>	<b>CHANGES TO THE PREVIOUS VERSION</b>	<b>4</b>
<b>7</b>	<b>DATA FORMAT SPECIFICATION</b>	<b>4</b>
<b>8</b>	<b>AUTOMATED CHECK PROCESSES</b>	<b>8</b>
<b>9</b>	<b>MESSAGES</b>	<b>10</b>
<b>10</b>	<b>GUIDANCE FOR CALCULATIONS</b>	<b>10</b>

## 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

Find the guidance, in Finnish and Swedish, for completing Form 4 on the Tax Administration website [Forms](#) (*vero.fi > About us > Contact us > Forms*).

To check the method of identification required by this information flow, the role required and where in the flow 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 Form 4 (the main form) again, plus 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 will become available on 3 February 2026 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 the other information flows that can be sent in the same computer file as you are sending Form 4:

[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.
1.0	852	Charges for financial costs entered as income in the corporate entity's accounts	New code

## 7 DATA FORMAT SPECIFICATION

Code	P/V	Calc. /check	Description	Format	Allowed values
000	P		Identifier	AN8	VSU00426
198	P		Software-generated timestamp	PPKKVVVVH HMMSS	
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	
041	P		Name of contact person	AN70	
042	P		Telephone number of contact person	AN35	
044	V		Contact person's e-mail address	AN70	
<b>OTS</b>			<b>Revenues and expenses</b>		
266	V		Revenues and taxable capital gains for the real estate unit	G13,2	
247	V		Maintenance costs for real estate unit	G13,2	
364	V		Depreciation (accounting)	G13,2	
365	V		Depreciation (tax accounting, fill out Form 62 to specify)	G13,2	
284	V		Write-offs (accounting)	G13,2	
285	V		Write-offs (tax accounting)	G13,2	
<b>OTS2</b>			<b>Financial income</b>		
852	V		Charges for financial costs entered as income in the corporate entity's accounts	G13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
339	V		Interest income received from group companies	G13,2	
340	V		Interest income received from associated companies	G13,2	
341	V		Other interest income and financial income	G13,2	
<b>OTS2</b>			<b>Financial expenses</b>		
328	V		Interest paid to group companies (§ 18 a, act on the taxation of business income)	G13,2	
386	V		Interest paid to associated companies	G13,2	
387	V		Other interest expenses and financial expenses	G13,2	
398	V		Financial expenses treated as interest expenses (§ 18 a, act on the taxation of business income)	G13,2	
399	V		Adjustment of interest paid (§ 18 a, act on the taxation of business income)	G13,2	
<b>OT2</b>			<b>Closing entries</b>		
270	V		Reserves that have been set up (accounting)	G13,2	
271	V		Reserves that have been set up (tax accounting)	G13,2	
272	V		Reserves that were reversed (accounting)	G13,2	
273	V		Reserves that were reversed (tax accounting)	G13,2	
274	V		Non-deductible expenses	G13,2	
275	V		Tax-exempt revenues	G13,2	
501	V	#506	Taxable profit	R13,2	
506	V	*#501	Allowable loss	R13,2	
<b>OTS</b>			<b>Capital gains and losses</b>		
<b>OHJ</b>			<b>Enter the year's capital gains and capital losses here. For example, if you have sold or transferred a unit of real estate, or a part of a real estate unit, or financial securities, enter the resulting profit or loss here.</b>		
276	V		Capital gains	G13,2	
277	V		Capital losses	G13,2	
278	V		Allowable capital loss from previous years	G13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
279	V		Taxable capital gains	G13,2	
280	V		Allowable capital loss, in accordance with § 50 of the act on income tax	G13,2	
<b>OTS</b>			<b>Information about the company's net worth, necessary for determining the comparison value and the mathematical value</b>		
<b>OHJ</b>			<b>This item should be filled in only if the company decided to distribute dividends for the year, or if another company belonging to the same enterprise group requires the comparison value and mathematical value for that company's income tax return.</b>		
<b>OT2</b>			<b>Fixed assets and other long-term investments</b>		
740	V		1. Intangible property with a positive value	R13,2	
<b>OT2</b>			<b>2. Real estate units, buildings and structures (fill out Form 18 to specify)</b>		
<b>OHJ</b>			<p>Enter a value that does not contain a revaluation. If the real estate unit's, building's, structure's comparison value is greater than the remaining undepreciated acquisition cost for purposes of income tax, then you must perform the calculation with the comparison value.</p> <p>You must compare the above values for each real estate unit separately. However, for securities, the values must be compared in their entirety: if the securities' total comparison value is greater than their undepreciated acquisition cost for income tax purposes, you must perform the calculation with the comparison value.</p>		
741	V		a) The remaining undepreciated acquisition cost, for income tax purposes, of real estate, buildings and structures	R13,2	
742	V		b) The comparison value of real estate, buildings and structures	R13,2	
850	V		Whichever is greater of the values of pos. 741 and pos. 742.	R13,2	
743	V		The remaining undepreciated acquisition cost, for purposes of income tax, of financial securities	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
			held by the company		
744	V		Total comparison values of financial securities	R13,2	
<b>OHJ</b>			<b>You must use the 2026 comparison value in the calculation. However, if company accounting period ends on 30 September 2026 or before that, the 2025 comparison value is used instead.</b>		
851	V		Whichever value is greater of the positions 743 and 744	R13,2	
745	V		Other fixed assets (undepreciated acquisition cost for purposes of income tax)	R13,2	
746	V		Other long-term investments	R13,2	
748	V		Financial assets	R13,2	
751	V		Total assets	R13,2	
749	V		Total liabilities	R13,2	
573	V	#574	Net worth of the company (if positive)	R13,2	
574	V	#573	Net worth of the company (if negative)	R13,2	
<b>OTS</b>			<b>Company's decision on distribution of assets (only fill in this section if the company has issued a decision to distribute assets)</b>		
<b>OHJ</b>			<b>File an Annual Information Return (Form 7812) for any dividends the company has distributed.</b>		
522	V	V/P	Total dividends or profit surplus to distribute	R13,2	
537	V	*V/P	Date when distribution of dividends or surplus was agreed (ddmmyyyy)	PPKKVVVV	
538	V	*	Date when payment begins (ddmmyyyy)	PPKKVVVV	
294	V	*V/P	Date when the distribution was agreed by the company (dist. from an unrestricted-equity fund)	PPKKVVVV	
295	V	* V/P	Date when payment begins for the distribution from an unrestricted-equity fund	PPKKVVVV	
293	V	V/P	Amount agreed to be distributed from an unrestricted-equity fund	R13,2	
<b>OTS</b>			<b>Changes of shareholding, information on</b>		

Code	P/V	Calc. /check	Description	Format	Allowed values
			<b>previous years' losses</b>		
531	V	*	Enter the tax year when the transfer took place if more than half of the shares changed ownership during the tax year, or if shares were transferred gradually during several years.	VVVV	
<b>OTS</b>			<b>Audit</b>		
177	P	*	Audit complete (1=Yes, 2=No, will be conducted later, 3=No, no auditor has been appointed)	N1	1,2,3
178	V	V/P	Does the auditors' report contain any disapproving statements, remarks or additional details? (Chapter 3, § 5, act on auditing (Tilintarkastuslaki 1141/2015)) (2=No, 1=Yes)	N1	1,2
<b>OTS</b>			<b>Taxable financial results of tax years for which no return has been filed</b>		
001			Number of partial data sets	+N8	
286	V	V/P	Tax year	VVVV	
287	V	V/P*	Result	R13,2	
009			End-of-record character for the partial data set: number, running in sequence	+N8	
999	P		Final code	N8	

## 8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	573, 574 501, 506	The system checks whether a non-blank, non-zero value is in only one of the 2 following fields. In other words, they are mutually exclusive. (Just one of the 2 data elements can have a non-zero, non-blank value). 573 or 574 501 or 506  #94; This field # already contains a populated exclusive field &. Only one or the other can be populated. #795; Either populate pos 501 or pos 506.
	501, 506	#1232; Either 501 or 506 must be populated, one or both can be zero.
	522 293 573 - 574	#1382; If the value of 522 or the value of 293 is greater than zero, you must populate either 573 or 574. One or both of these two data elements can be populated as zeroes.



New / Changed	Code	Description of Calc. Rule / Check
Changed	531	Enter the tax year when the transfer took place if more than half of the shares changed ownership during the tax year, or if shares were transferred gradually during several years. (531) must be 2016 to 2026  #2005; The tax year of transfer (yyyy) (531) must fall within 2016-2026.
Changed	537	In tax year 2026, the value of the 537 data element (the date when the company agreed to pay out dividends) must fall in the 2026-2028 range.  #2006; Date of decision to pay out dividend should fall during 2026 to 2028
Changed	538	For tax year 2026, the value of the 538 data element (the date when the payment of the dividends begins) must fall in the 2026-2031 range.  #2007; Date of commencement of the payment should fall in the years 2026 to 2031
	522 537 538	#380; If "Total dividends to distribute" (522) is higher than zero, then populate "Date of decision to pay out dividend (ddmmyyyy)" (537) and you must also populate "Date of commencement of the payment" (538).
	522 537 538	#1386; When you have populated "Date of the decision to distribute dividends ddmmyyyy" (537), then "Amount of dividends agreed to be distributed" (522) must be greater than zero, and you must also populate "Date of commencement of the payment" (538).
Changed	295	#2008; For the 2026 taxable year, the year indicated by 295 (Distribution from an unrestricted equity fund, date of commencement of the payment) must be from 2026 to 2031
	293 294 295	#1388; If the value of "Distribution from an unrestricted equity fund" (293) is greater than zero, you must populate "Distribution from an unrestricted equity fund, date when decided" (294) and "Distribution from an unrestricted equity fund, the date of commencement of the payment" (295).
	294 293 295	#1389; If you populated "Distribution from an unrestricted equity fund, date when decided" (294), the value of "Distribution from an unrestricted equity fund, amount decided" (293) must be greater than zero, and you must also populate "Distribution from an unrestricted equity fund, the date of commencement of the payment" (295). The value of "Assets distributed from unrestricted equity fund" (293) cannot be zero.
	177 178	#442; If auditors have handed in their report (177=1), also populate position 178 to show auditors' approval or disapproval.
	177 178	#471; If the auditors have not given their report (177= 2 or 3) do not tick the boxes (178) regarding disapproving remarks.
	279 280	The system checks whether a non-blank, non-zero value is in only one of the 2 following fields. In other words, they are mutually exclusive (just one of the 2 data elements can have a non-zero, non-blank value): 279 or 280  #94; This field # already contains a populated exclusive field &. Only one or the other can be populated.
	286 287	#1896; If one of the fields Result (287) or Tax year (286) has been filled in, the other field must be filled in too.

## 9 MESSAGES

New / Changed	Code	Description of the message
Changed	286	<b>#2009</b> ; In tax year 2026, the value entered for Tax year (286) must be between 2016–2025.

## 10 GUIDANCE FOR CALCULATIONS

$751 = 740 + 850 + 851 + 745 + 746 + 748$

$501 = 266 - 247 - 365 - 285 + 339 + 340 + 341 - 328 - 386 - 387 - 398 - 399 - 271 + 273$  if positive

$506 = 266 - 247 - 365 - 285 + 339 + 340 + 341 - 328 - 386 - 387 - 398 - 399 - 271 + 273$  if negative