

67A CLAIM FOR TEMPORARY ADDITIONAL TAX DEDUCTION FOR R&D EXPENSES — SUBCONTRACTORS' INVOICES

DATA RECORD SPECIFICATION 2026

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Version history

Date	Version	Description
3 February 2026	1.0	First released version for the 2026 reporting year.

1 GENERAL DESCRIPTION

The purpose of this document is to describe the structure of submitted data and the checks carried out for records. In addition to this document, information is available in the [General description for electronic filing of information returns \(pdf\)](#) document (*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

This form is for business taxpayers and corporate entities to claim an additional expense deduction for R&D activities (under the act governing an additional deduction for R&D expenses (Laki tutkimus- ja kehittämistoiminnan lisävähennyksestä vuosina 2022–2026)). In addition, a written description of R&D activities to provide information on the expenses claimed must be enclosed.

All private traders and agricultural producers are entitled to the additional expense deduction who are engaged in research cooperation with a research organisation as defined by law. The additional deduction is 50% of the invoices for subcontracting, relating to cooperation within research work and linked to R&D activities. The deduction is made from business and agricultural income.

The maximum deduction is €500,000 and the minimum deduction is €5,000 for every tax year.

The amount of the additional deduction is also reported in the main tax return form in the calculation of taxable income or in another corresponding calculation.

Further instructions for completing the form are available on the Tax Administration's website at [Forms](#) (*tax.fi > About us > Contact us > Forms*).

To check the method of identification required by this information flow, the required role and the place in the flow where authorisations are checked, go to [Methods of sign-in, roles and rights to represent organisations](#) (*Ilmoitin.fi > Instructions and templates > Methods of sign-in, roles > Income Tax Return > Name*).

3 MAKING CORRECTIONS

Submitted electronic income tax returns can be corrected by re-submitting the main tax return form and all attached forms that include data to be

corrected. In other words, together with the attached form with the corrections, you must send the main form again, even if it does not contain anything that needs to be corrected.

4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting and checking that come into force 3 February 2026 and continue to be in force until a new version of this specification is released.

5 COMBINING THIS INFORMATION FLOW WITH OTHER FLOWS

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

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

(tax.fi > About us > Information and materials about taxation > Developers > Data format specifications > Income tax returns > Permissible combinations).

6 CHANGES ON THE PREVIOUS YEAR/VERSION

Version	Data identifier	Data	Description
1.0	000	Identifier	The year is changed

7 LIST OF NAME-VALUE PAIRS

Identifier	P / V	Calculation / check	Description	Format	Allowed values
000	P		Identifier	AN8	VSY67A26
045	P		Service provider's ID code	AN3	
048	P		Name of the software application that sends the file	AN35	
014	P		Identification of the software that generated the return	Y-TUNNUS_AN2	
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
010	P		Taxpayer's Business ID	YTUNNUS2 HETU2	
054	P		Accounting period	PPKKVVVV- PPKKVVVV	
OTS			Organisations conducting research or organisations that disseminate information, and		

Identifier	P / V	Calculation / check	Description	Format	Allowed values
			the amounts paid to them (their invoices) as R&D expenses		
001	P		The number of recurring partial data groups	N8	
101	P		Name	AN140	
102	P		Business ID	YTUNNUS	
158	P		Date when contract was signed	PPKKVVVV	
103	P		Paid expenses	R13,2	
009	P		Final character in the partial data group: running number	N8	
157	P		The company has received direct financial support from the State of Finland or other public subsidies for its R&D activity (1=yes, 2=no)	N1	1,2
146	P		Amounts paid to organisations for research or for the dissemination of information as subcontractors' invoices.	R13,2	
147	V		Direct support from the State of Finland, and other public subsidies, directed to subcontractors' invoices for R&D	R13,2	
091	P		Deduction base: net after-support expenses	R13,2	
159	P		The gross calculated deduction value	R13,2	
160	V		The part that exceeds the maximum value	R13,2	
156	V		Effect of corporate arrangements	R13,2	
092	P	*	The additional deduction claimed	R13,2	
999	P		Final code	N8	

8 CHECK PROCESSES

New/ Changed	Identifier	Description of the calculation rule or check
	092	#1697; The maximum amount of the additional deduction is €500,000 and the minimum is €5,000.

9 MESSAGES

New / Changed	Code	Description of the message

	000	<p>Always give a message:</p> <p>#1984; In addition to filing the form, please remember to also submit a free-form account of the research and development activities that the deduction claim concerns.</p>
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10 CALCULATION RULES

Formula for calculating the additional deduction:

$$146 - 147 = 091$$