

6A BUSINESS TAX RETURN PARTNERSHIP/CONSORTIUM

DATA FILE SPECIFICATION 2026

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Change history

Date	Version	Description
22 Sept 2026	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 asiointista 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 vero.fi webpage [Methods of sign-in, Roles, rights to represent organizations](#) (*tax.fi > About us > IT developers > Ilmoitin > Methods of sign-in, Roles, rights to represent organizations*).

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 22 September 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 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

Cod e	P/V	L/T	Description	Format	Allowed values
000	P		Identifier	AN8	VS06A26
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_A N2	
010	P		Business ID of limited company	YTUNNUS2	
054	P		Accounting period	PPKKVVVV- PPKKVVVV	
969	V	*	No data to submit (969:1)	N1	1,
104	V		The company filing this return is a Fund partnership See section 10 below, containing specific instructions	N1	1
907	V		Shareholder in a foreign partnership (1=yes)	N1	1
904	V		Claim for refund of foreign taxes paid (fill in Form 70) (1=yes)	N1	1
041	V		Contact person for this tax return	AN70	
042	V		Contact person's telephone number	AN35	
044	V		Contact person's e-mail address	AN70	

OTS			Calculation of taxable income		
OT2			Business income		
300	V	*	Net sales	G13,2	
318	V	*	Grants and subsidies received	G13,2	
301	V	*	Other business income	G13,2	
OT2			Financial income		
302	V	*H	Dividends and co-operative surplus received (fill in Form 73B)	G13,2	
303	V	*	Interest income	G13,2	
304	V		Profit sharing among partnerships/consortia	G13,2	
305	V	*	Taxable portion of income (§ 16 and § 16 a, act on income tax)	G13,2	
561	V		Income from capital redemption policies, etc.	G13,2	
563	V		Taxable portion	G13,2	
306	V	*	Other financial income	G13,2	
307	V		Revaluation gains	G13,2	
308	V	*	Taxable portion (§ 5a, act on the taxation of business income)	G13,2	
311	V		Decreases of reserves	G13,2	
312	V	*	Taxable portion (§ 43 and § 47, act on the taxation of business income)	G13,2	
OT2			Income-entry for private use, if expenses for private use have been deducted in accounting		
313	V	*V/P	Private use of car	G13,2	
314	V	*	Private use of goods	G13,2	
315	V	*	Other private use	G13,2	
316	V	*H	TOTAL TAXABLE BUSINESS INCOME	G13,2	
317	V		Tax-exempt income in the profit and loss account	G13,2	
OT2			Profit from personal source of income		
330	V	*	Profit on personal source of income and taxable capital gains (fill in Form 7B)	G13,2	
331	V		Dividends and co-operative surplus relating to personal income source (fill in Form 73B)	G13,2	

332	V	*	Total profit from agricultural source of income (fill in form 7C)	G13,2	
OT2			Business expenses		
OT2			Materials and services		
333	V	*	Purchases and changes in inventory	G13,2	
334	V	*	External services	G13,2	
OT2			Staff expenses		
335	V	*	Wages, salaries and fringe benefits	G13,2	
336	V	*	Pension and other contributions	G13,2	
OT2			Depreciation and reduction in value of fixed assets		
337	V	*	Depreciation (fill in Form 62)	G13,2	
338	V	*	Deductible portion (§ 24, § 30–34, § 36–41, act on the taxation of business income)	G13,2	
339	V	*	Reductions in value of fixed assets	G13,2	
340	V	*	Deductible portion (§ 42, act on the taxation of business income)	G13,2	
OT2			Other business expenses		
341	V	*V/P	Entertainment expenses	G13,2	
342	V	*V/P	Deductible portion 50% (§ 8 (8), act on the taxation of business income)	G13,2	
343	V	*	Rents	G13,2	
105	V	*	Paid asset-management fees	G13,2	
344	V	*	Other deductible business expenses	G13,2	
OT2			Non-deductible expenses		
365	V		Direct taxes	G13,2	
366	V		Fines and other penalty fees	G13,2	
367	V		Other non-deductible expenses	G13,2	
OT2			Financial expenses		
346	V	*V/P	Interest	G13,2	
345	V		Interest expenses with restricted deductibility (§ 18 a, act on the taxation of business income)	G13,2	
347	V	*V/P	Deductible portion	G13,2	

348	V		Other financial expenses	G13,2	
349	V	*	Deductible portion	G13,2	
352	V		Increases in reserves	G13,2	
353	V	*	Deductible portion (§ 43, § 46a and § 47, act on the taxation of business income)	G13,2	
354	V	*	Deductible expenses not recorded in accounting	G13,2	
355	V	*H	TOTAL DEDUCTIBLE BUSINESS EXPENSES	G13,2	
356	V		Total expenses attributable to personal source of income (fill in Form 7B)	R13,2	
357	V		Total expenses attributable to agricultural source of income (fill in Form 7C)	R13,2	
OTS			PROFIT		
358	V	H #359	Business source	R13,2	
360	V		Personal source	R13,2	
362	V		Agricultural source	R13,2	
OTS			LOSS		
359	V	H #358	Business source	R13,2	
361	V		Personal source	R13,2	
363	V		Agricultural source	R13,2	
OTS			Information on partners, and itemisation of rents, interest, selling prices and other payments to partners and their relatives		
001	V		Partial data set starts	N8	
760	V	*V/P	Partner's name	AN70	
761	V	*V/P	Partner's personal ID or Business ID	YTUNNUS2 HETU2	
606	V	*H	Partner 1=Limited partner 2=General partner	N1	1,2
619	V	*H	End-of-year balance of general partner's private account	G13,2	
106	V	*	Partner's share of income, €	R13,2	
620	V		Partner's share of income (%)	AN12	

			The format is normally +D3,4. The format for Fund partnership is +D3,8.		
107	V	*	Silent partner's capital investment at end of accounting year	R13,2	
621	V		Shareholder has worked for the company during the accounting period (1=Yes)	N1	1
631	V	*V/P	Rents	R13,2	
632	V	*V/P	Interest rates	R13,2	
506	V	*V/P	Selling prices	R13,2	
633	V	*V/P	Other	R13,2	
009	V		Partial data set ends	N8	
OTS			Itemisation of apartments and real estate that are included in business assets and are in residential use by a partner or their family		
001	V		Partial data set starts	N8	
600	V	*V/P	Shareholder's personal ID	HETU2	
601	V	*V/P	Name of real estate unit, real estate company or housing company	AN70	
603	V	*V/P	Period of residential use	PPKKVVVV-PPKKVVVV	
604	V	*V/P	Value based on calculation of net worth	R13,2	
009	V		Partial data set ends	N8	
OTS			Calculation of non-deductible interest expenses (§ 18 (2), act on the taxation of business income)		
652	V		Adjusted negative equity	R13,2	
653	V		Basic interest rate + 1%	+D2,2	
383	V	*V/P	Non-deductible interest on income from business source	R13,2	
OTS			Calculation of net worth		
OT2			Business assets		
OT2			Fixed assets		
701	V	*	Intangible assets	R13,2	
702	V	*	Long-term assets	R13,2	
703	V	*H	Real estate (fill in Form 18B)	R13,2	
704	V	*	Machinery and equipment	R13,2	

705	V	*H	Fixed-asset securities (fill in Form 8B)	R13,2	
706	V	*	Other fixed assets	R13,2	
707	V		Total fixed assets	R13,2	
OT2			Current assets		
708	V	*	Goods	R13,2	
709	V	*	Other current assets	R13,2	
710	V		Total current assets	R13,2	
OT2			Financial receivables		
711	V	*	Accounts receivable	G13,2	
712	V	*	Loans receivable	G13,2	
713	V	*	Prepayments and accrued income	G13,2	
714	V	*	Cash	G13,2	
715	V	*	Cash equivalents	G13,2	
745	V	*H	Financial-asset securities (fill in form 8B)	G13,2	
716	V	*	Other financial assets	G13,2	
717	V		Total financial assets	G13,2	
718	V	*H	TOTAL BUSINESS ASSETS	G13,2	
OT2			Business liabilities		
719	V	*	Long-term loans from financial institutions	R13,2	
746	V	*	Short-term loans from financial institutions	R13,2	
720	V	*	Accounts payable	R13,2	
721	V	*	Amounts owed to shareholders	R13,2	
722	V	*	Accruals and deferred income	R13,2	
723	V	*	Other long-term liabilities	R13,2	
724	V	*	Other short-term liabilities	R13,2	
747	V	*	Adjusted negative equity	R13,2	
725	V	*H	TOTAL BUSINESS LIABILITIES	G13,2	
OTS			Net worth of business		
733	V	*H #734	Positive net worth	R13,2	

734	V	*H #733	Negative net worth	R13,2	
OTS			Personal source of income		
726	V	*	Receivables from shareholders	R13,2	
727	V	*	Other receivables	R13,2	
728	V	*	Other assets	R13,2	
729	V	*	Total assets	R13,2	
730	V		Total liabilities	R13,2	
OTS			Agricultural source of income		
731	V	*	Total assets (fill in Form 7C)	R13,2	
732	V	*	Total liabilities	R13,2	
735	V	*#736	Positive net worth	R13,2	
736	V	*#735	Negative net worth	R13,2	
OTS			Development of partnership equity		
737	V	*H	Investments by limited partners, starting balance	R13,2	
738	V	*H	Change in investments by limited partners	G13,2	
739	V	*H	Other equity, starting balance	G13,2	
740	V	*H	Distribution of profits to limited partners	R13,2	
741	V	*H	General partners' cash withdrawals/investments for private use	G13,2	
742	P/V	*H	Profit/loss for the accounting period (as shown by accounting)	G13,2	
743	V	*H	Total equity	G13,2	
OTS			Audit		
177	V	*V/P	Audit complete (1=Yes, 2=No, to be carried out later, 3=No, under Chapter 2, § 2 of the Auditing Act, no auditor has been appointed)	N1	1,2,3,
178	V	V/P	Does the auditors' report include disapproving statements, remarks or additional details as defined in Chapter 3, § 5 of the Auditing Act? (1=yes, 2=no)	N1	1,2,
OTS			Changes of shareholding, information on previous years' losses Fill in the tax year when more than half of the partnership's shares have changed hands for a reason unrelated to inheritance, a last will and testament. If the change took		

			place gradually during several years, indicate the tax year before or during which such losses occurred that are not deductible due to changes in ownership.		
108	V	*	The tax year when ownership changed	VVVV	
OTS			Capital gains derived from fixed-asset securities and real estate		
393	V		Capital gains	R13,2	
OTS			Wages paid		
394	V		Amount of wages to be taken into account when calculating the share of capital income	R13,2	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	316	$=300+318+301+302+303+305+306+308+312+313+314+315+563$ #1677; Net sales (300)+ Grants and subsidies received (318) + Other business income (301) + Dividends and co-operative surplus (302) + Interest income (303) + Taxable portion of profit-sharing income (305) + Other financial income (306) + Revaluation gains, taxable portion (§ 5a, act on the taxation of business income) (308) + Decreases of reserves, taxable portion (312) + Private use of car (313) + Private use of goods (314) + Other private use (315) must equal Total taxable business income (316) + Taxable portion (563).
	355	$=333+334+335+336+338+340+342+343+105+344+347+349+353+354$ #1787; Goods bought and Change of inventory (333) + External services (334) + Paid wages and fees (335) + Pension expenses and other personnel costs (336) + Depreciation, deductible part (338) + Reduction in the value of fixed assets, deductible part (340) + Entertainment expenses, deductible part (342) + Rental expenses (343) + Paid asset-management fees (105) + Other deductible business expenses (344) + Interest expenses, deductible part (347) + Other financial expenses, deductible part (349) + Incidental expenses, deductible part (351) + Increase in reserves, deductible part (353) + Deductible expenses not recorded in accounting (354) must be equal to Total Deductible Business Expenses (355).
	337, 338	#1044; If you populated Depreciation Expense (337) with a non-zero value, also populate Depreciation, deductible part (338). However, the value you give for 338 can be zero.
	337, 338	#1045; If you populated Depreciation, deductible part (338) with a non-zero value, also populate Depreciation Expense (337) with a non-zero value.

New / Changed	Code	Description of Calc. Rule / Check
	339, 340	#1046; If you populated Reduction in the value of fixed assets (339) with a non-zero value, also populate Reduction in the value of fixed assets, deductible part (340). However, the value you give for 340 can be zero.
	339, 340	#1047; If you populated Reduction in the value of fixed assets, deductible part (340) with a non-zero value, also populate Reduction in the value of fixed assets (339) with a non-zero value.
	341	#399; If you have populated Entertainment expenses (341), also populate Deductible portion (342).
	342	#834; Maximum permitted value for 342 "Deductible portion" is 50% of 341 "Entertainment expenses".
	342	#836; If you have populated "Entertainment expenses - Deductible portion" (342) and the value is not zero, also populate "Entertainment expenses" (341) with a non-zero value.
	346, 347	#837; If "Interest paid - deductible portion" (347) is populated and the value is not zero, then also populate "Interest paid" (346) and the value of 347 must be smaller than / equal to 346.
	358, 359	=316-355 if the result is positive = 316-355 if the result is negative #403; Total taxable business revenues (316) - Total deductible business expenses (355) Must be equal either to Business profit (358) or Business loss (359).
	358#359	#802; Only one of the values in positions 358 and 359 can be other than zero.
	360, 361	=330-356 if the result is positive = 330-356 if the result is negative #413; Revenues relating to the personal source of income (330) - Expenses (356) must be equal either to Profits from the personal source (360) or to Losses from the personal source (361).
	362, 363	362 = 332-357 if the result is positive; if it is negative, then 363 =-(332-357) #414; Revenues relating to the agricultural source of income (332) - Expenses (357) must be equal either to Profits from the agricultural source (362) or to Losses from the agricultural source (363).
	606, 619, 620, 621, 761	#1449; If you populated Partner is 1=Silent, 2=General, responsible partner (606) and/or End-of-year balance of a general partner's private account (619) and/or Partner's share of income (%) (620) and/or Shareholder has worked for the company during the accounting period (1=yes) (621), you must also populate Partner's personal ID or Business ID (761).
	606, 619	#1413; If you populated "The partner carries responsibility as a general " (606:2), you must also populate End-of-year balance of a general partner's private account (619). The value of 619 can be zero.
	600, 601,	#1435; If you populated one of the following Personal ID of shareholder (600), Name of real estate unit or housing company (601), Live-in period

New / Changed	Code	Description of Calc. Rule / Check
	603, 604	(603), Value used in calculation of net worth (604), you must populate all of them.
Changed	603	#510; End date of Live-in period (603) should fall within tax year 2026.
	718	$701+702+703+704+705+706+708+709+711+712+713+714+715+745+716 = 718$ #415; Intangible assets (701) + Long-term expenses (702) + Real estate (703) + Machinery and equipment (704) + Securities as fixed assets (705) + Other fixed assets (706) + Inventory (708) + Other current assets (709) + Accounts receivable (711) + Loans receivable (712) #415; Intangible assets (701) + Long-term assets (702) + Real estate (703) + Machinery and equipment (704) + Fixed-asset securities (705) + Other fixed assets (706) + Goods (708) + Other current assets (709) + Accounts receivable (711) + Loans receivable (712) + Prepayments and accrued income (713) + Cash (714) + Cash equivalents (715) + Financial-asset securities (745) + financial assets (716) must equal Total business assets (718).
	725	$719+746+720+721+722+723+724-747 = 725$ #416; Long-term loans from financial inst (719) + Short-term loans from financial inst (746) + Accounts payable (720) + Debts to shareholders (721) + Accruals (722) + Other long-term debt (723) + Other short-term debt (724) - Adjusted negative Equity #416; Long-term loans from financial institutions (719) + Short-term loans from financial institutions (746) + Accounts payable (720) + Amounts owed to shareholders (721) + Accruals and deferred income (722) + Other long-term liabilities (723) + Other short-term liabilities (724) - Adjusted negative equity (747) must equal Total business liabilities (725).
	747	#838; If you have given a non-zero value for "Adjusted negative equity" (747), then also populate "Interest expenses that are not deductible against income from business" (383). Its value must be zero if no interest expenses have been paid out.
	733	$718-725 = 733$ if the result is positive or 734 if the result is negative #417; Total business assets (718) - Total business liabilities (725) must be equal to Positive Net Worth (733) or Negative Net Worth (734).
	733#734	733 or 734 #991; Invalid non-zero value: only one of the two data elements Positive (733) or Negative (734) net worth of the business can have a value that deviates from zero.
	729	$726+727+728 = 729$ #418; Receivables from shareholders (726) + Other rec (727) + Other assets (728) must be equal to Total Assets (729).
	735	$731-732 = 735$ if the result is positive or $ 736 $ if the result is negative

New / Changed	Code	Description of Calc. Rule / Check
		#419; Total agric assets (731) - Total agric liabilities (732) must be equal to Positive Net Worth (735) or Negative Net Worth (736).
	735#736	735 or 736 #992; Invalid non-zero value: only one of the two data elements Positive (735) or Negative (734) net worth of the agricultural operation can have a value that deviates from zero.
	743	$737 + 738 + 739 - 740 + 741 + 742 = 743$ #420; Beginning balance of silent-partner inputs (737) + Change (738) + Beginning balance of other equity (739) - Profit shares to silent partners (740) + Responsible partners' private withdrawals #420; Investments by limited partners, starting balance (737) + Change in investments by limited partners (738) + Other equity, starting balance (739) - Distribution of profits to limited partners (740) + General partner's cash investments/withdrawals for private use (741) + Profit/loss for the accounting period (742) must equal Total equity (743).
	177, 178	If 177 = 1, then 178 must also be submitted #442; If auditors have handed in their report (177=1), also populate position 178 to show auditors' approval or disapproval.
	177, 178	If 177 = 2 or 3, then 178 may not be submitted #471; If the auditors have not given their report (177= 2 or 3) do not tick the boxes (178) regarding disapproving remarks.
	969, 761, 742	#1436; If you did not populate There are no details (969:1), the Profit/loss for the accounting period (as shown by accounting) (742) and Partner's Personal ID Business ID (761) are required data elements.
	969, 041, 044, 042, 048, 014	#1446; If you populated There are no details (1=yes) (969), you cannot populate other fields than the required data and Person to contact (041, 044, 042) and the Software (048) and the Identifier of the software that produced the file (014).
	104 105, 106, 107, 108	#1771; You cannot populate Paid asset-management fees (105), Partner's share of income, €€ (106), Silent partner's capital investment at end of accounting year (107), The tax year when ownership changed (108) unless you populated The company filing this return is a Fund partnership (104).
	620	#1772; If even one of the Partner's share of income positions contains a percentage (620), you must consistently populate percentages only in all other Partner's share of income (620) data elements.
	106 620	#1774; Either indicate euros (106) or indicate a percentage (620) for Partners' shares of income. You cannot enter both.

New / Changed	Code	Description of Calc. Rule / Check
	106	#1775; If you selected €€ to populate Partner's share of income in euros (106), the total of all Partners' shares of income must equal Profit from the business source (358) + Personal source (360) + Agricultural source (362)
	620	#1776; If you populated "The company filing this return is a Fund partnership" (104), the required format for Partner's share of income (%) (620) is +D3,8. Otherwise, the format for this data element is +D3,4.

9 MESSAGES

New / Changed	Code	Description of the message
	316 or 355, 358 or 359	#839; If either "Total taxable business income" (316) or "Total deductible business expenses" (355) is populated, also populate "Business profit" (358) or "Business loss" (359).
	734 or 733, 718 or 725	#835; If one or the other of "Business assets total" (718) and "Business liabilities total" (725) is populated, also populate "Business net worth - Positive" (733) or "Business net worth - Negative" (734).
	743, 737, 738, 739, 740, 741, 742	#840; If one of the following is populated "Silent partners' investments - beginning balance" (737), "Silent partners' investments - change" (738), "Other equity - beginning balance" (739), "Distribution of profits to silent partners" (740), "General partners' private cash withdrawals/investments" (741) or "Profit/loss for the year" (742) and the value is not zero, also populate "Total equity - ending balance" (743).
	302	If Dividends and co-operative surplus (302) has a value other than 0 and Form 73B has not been submitted, the system issues a message. #1037; Because you filled out Form 6A with Receipts of dividends and profit surplus (302), please fill out Form 73B to give an account of the dividends and the surplus.
	331	If Dividends and co-operative surplus relating to personal income source (331) has a value other than 0 and Form 73B has not been submitted, the system issues a message. #1175; You completed Form 6A with values in Dividends and surplus relating to a personal source of income (331). Complete Form 73B to specify the dividends and the surplus.
	703	If Real estate (703) has a value other than 0 and Form 18B has not been submitted, the system issues a message. #1038; Because you filled out Form 6A with Real Estate Information (703), please file Form 18B to give an account of the real estate property.

New / Changed	Code	Description of the message
	705, 745	If Fixed-asset securities (705) or Financial-asset securities (745) has a value other than 0 and Form 8B has not been submitted, the system issues a message. #1039; Because you filled out Form 6A with Securities Booked as Fixed Assets (705) or Securities Booked as Financial Assets (745), please file Form 8B to give an account of these securities.
	606, 619	#1414; If you populated "The partner is a silent partner" (606:1), you must not populate End-of-year balance of a general partner's private account (619) at all.
	178	If the value entered in data element Does the auditors' report include disapproving statements, remarks or additional details? (178) is 1 (=yes), the system issues a message #650; Does the auditor's report include disapproving statements or remarks? Please enclose auditor's report.

10 INSTRUCTIONS FOR "THE COMPANY FILING THIS RETURN IS A FUND PARTNERSHIP"

This data file specification can contain the following populated data elements only if "The company filing this return is a Fund partnership" (104) is true.

104 The company filing this return is a Fund partnership

Populate this data element if the filer of this return is a Limited partnership engaging exclusively in private-equity fund investments.

105 Paid asset-management fees

Fill in the deductible asset-management fee amount, reducing the income.

106 Partner's share of income, €€

Enter the amount going to the partner in euros. This amount, the share of the tax year's income, must be reported before any allowable losses are deducted from it (the Tax Administration will deduct any allowable losses relating to previous years). Please note: The alternative way to indicate the partner's income is by percentages, position 620, Partner's share of income (%). This information must then be indicated in the same way (either € or %) for all the partners.

107 Silent partner's capital investment at end of accounting year

Fill in the euro amount of the silent partner's investment, valid at the end date of the accounting year.

108 The tax year when ownership changed

Fill in the tax year when more than half of the partnership's shares have changed hands. The reason for such change of owner relations must be unrelated to any inheritance, last will, testament. If the change among owners took place gradually

during several years, indicate the tax year before or during which such losses occurred that are not deductible due to changes in ownership.

304 Profit sharing among partnerships/consortia /305 Taxable portion of income (§ 16 and § 16 a, act on income tax)

If you have profit-shares or income shares from other partnerships and consortia to report, specify them on Form 37.