

Income tax return of an association or foundation (6C)

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

Find the guidance for completing Form 6C (in Finnish and Swedish) on the Tax Administration website [Forms](#) (*vero.fi > About us > Contact us > Forms*).

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

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 6C – the main form – 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 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 6C:

[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	VS Y06C26
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	
198	P		Software-generated timestamp	PPKKVVVV HHMMSS	
010	P		Business ID of limited company	YTUNNUS2	
054	P		Accounting period, max 18 months	PPKKVVVV- PPKKVVVV	
184	V		Activities both in Finland (mainland) and Åland	N1	1,
041	P		Person to contact in matters relating to this tax return	AN70	
042	P		Contact person's telephone number	AN35	
044	V		Contact person's e-mail address	AN70	
OTS			2 Information on the association or foundation		
152	P	*	The association or foundation using this form is: = a non-profit (§ 22 of the act on taxation of business income), 2 = not a non-profit	N1	1,2,
737	V		The entity has submitted a request for a tax relief decision subject to a charge	N1	1
738	V		The entity engages in nonbusiness activities only (§ 1.1 of the act on taxation of business income)	N1	1
739	V		If the entity is a nonprofit promoting the public good, but it conducts business, an account of the business operation is needed	AN999	

153	V		How many people are in the membership	+N9	
154	V		How many corporate entities are among the members	+N9	
155	V		How many members provide financial support	+N9	
604	V	*V/P	What is the main purpose of the foundation? 1=A foundation giving out grants 2=Other foundation	N1	1,2
606	V	*V/P	Total grants in €, given to beneficiaries during the accounting year	R13,2	
OTS			3 Associations and foundations – Calculation of tax-exempt and taxable profit		
OTS2			Tax-exempt activities		
740	V		Revenue from primary operation	G13,2	
741	V		Expenses relating to primary operation	G13,2	
742	V		Membership fees	G13,2	
743	V		Other revenue from fundraising	G13,2	
744	V		Fundraising expenses	G13,2	
745	V		Revenue from investment and financing activities	G13,2	
746	V		Expenses relating to investment and financing activities	G13,2	
747	V		General contributions received	G13,2	
748	V		Revenues based on appropriations	G13,2	
749	V		Expenses based on appropriations	G13,2	
750	V		Economic results (tax-exempt activities)	R13,2	
751	V		Loss (tax-exempt activities)	R13,2	
OTS2			Business operation subject to income taxes (Act on business income, EVL)		
752	V		Revenue from primary operation	G13,2	
753	V		Expenses relating to primary operation	G13,2	
754	V		Membership fees	G13,2	
755	V		Other revenue from fundraising	G13,2	

756	V		Fundraising expenses	G13,2	
757	V		Revenue from investment and financing activities	G13,2	
758	V		Expenses relating to investment and financing activities	G13,2	
759	V		General contributions received	G13,2	
760	V		Revenues based on appropriations	G13,2	
761	V		Expenses based on appropriations	G13,2	
OTS2			Taxable income derived from real estate, and from sales of timber (the personal source of income)		
762	V		Revenue from primary operation	G13,2	
763	V		Expenses relating to primary operation	G13,2	
764	V		Membership fees	G13,2	
765	V		Other revenue from fundraising	G13,2	
766	V		Fundraising expenses	G13,2	
767	V		Revenue from investment and financing activities	G13,2	
768	V		Expenses relating to investment and financing activities	G13,2	
769	V		General contributions received	G13,2	
770	V		Revenues based on appropriations	G13,2	
771	V		Expenses based on appropriations	G13,2	
OTS			4 Calculation of capital gains received for selling other property or of capital losses due to sales of shares in partnerships included in the entity's other assets, concerning other than associations/foundations promoting the public good		
594	V		Total capital gains	R13,2	
595	V		Total capital losses (to be carried forward and can be deducted from any capital gains received during five years that follow)	R13,2	
596	V		Allowable capital loss from previous years	R13,2	
597	V		Taxable capital gains	R13,2	
598	V		Allowable capital loss	R13,2	

OTS			5 Municipality, joint municipal authority, wellbeing county, parish, other religious community, student' union, university, applied-sciences college, reindeer-herding cooperative		
OHJ			Associations and foundations must not complete this section. Calculation of taxable economic results. Only indicate the revenue and expenditure connected to primary operation.		
772	V		Business revenue	R13,2	
773	V		Business expenditure	R13,2	
774	V		Account of the operation of business	AN999	
775	V		Real estate income and forestry income	R13,2	
776	V		Expenses related to real estate activities and forestry	R13,2	
OTS			Taxable financial result for various sources of income, before deduction of losses / allowable loss for the tax year		
500	V	#505	Business profit	R13,2	
501	V	#506	Economic results from real estate and from the selling of timber (personal source of income)	R13,2	
505	V	#500	Business loss	R13,2	
506	V	#501	Loss from real estate and from the selling of timber (personal source of income)	R13,2	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

The system will make the following checks if the data elements have a non-zero, non-blank value.

New / Changed	Code	Description of Calc. Rule / Check
	501#506 500#505 750#751	<p>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).</p> <p>501 or 506 500 or 505 750 or 751</p>

New / Changed	Code	Description of Calc. Rule / Check
		#1230;The # field has an exclusive & field with a value. You only can fill in one or the other with a non-zero value.
	500 - 505	#1231; Either 500 or 505 must be populated, one or both can be zero.
	152 501 - 506	#1720; If the association or foundation using this form is a non-profit (152=1), either 501 or 506 must be populated, one or both can be zero.
	152 604 605 606	#1862; If the filer is Foundation in the Business Information System, and the value (152:1) indicates that it promotes the public good, and that distribution of grants (604:1) is the main activity, you must also populate The total amount of grants given in € (606).

9 MESSAGES

New / Changed	Code	Description of the message
	752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 500, 505	#1865; If you populated Revenue or expenditure of a business source of income (the 752, 753, 754, 755, 756, 757, 758, 759, 760 and 761 data elements), you must also populate Taxable income (500) or Allowable loss (505).
	762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 501,506	#1866; If you populated Revenue or expenditure of a personal source of income (the 762, 763, 764, 765, 766, 767, 768, 769, 770 and 771 data elements), you must also populate Taxable income (501) or Allowable loss (506).
	740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751	#1867; Invalid input: If you populated data elements relating to tax-exempt revenue or expenses (positions 740, 741, 742, 743, 744, 745, 746, 747, 748 or 749), you also have to populate "Economic results (tax-exempt activities)" (750) or "Loss (tax-exempt activities)" (751)
	598	#1863; If a value greater than zero is populated in 598, the system displays error message: "Please note that expenses can include no capital losses in the "3 Calculation of tax-exempt and taxable profit" section.
	772, 773, 500, 505	#1868; If Business revenue (772) or Business expenditure (773) is populated, you also have to populate Business profit (500) or Business loss (505)
	775, 776, 501, 506	#1869; If Real estate income and forestry income (775) or Expenses related to real estate activities and forestry (personal source of income) (776) is populated, you also have to populate either Economic results from real estate and from the selling of timber (501) or Loss from real estate and the selling of timber (personal source of income) (506)

10 CALCULATION RULES

Economic results from the conducted business – profits or losses – of an association or a foundation are calculated as follows:

$$752 - 753 + 754 + 755 - 756 + 757 - 758 + 759 + 760 - 761$$

If the result is positive, enter it in position 500.

If the result is negative, enter it in position 505.

Economic results – profits or losses – from taxable operation with real estate and from the selling of timber (personal source of income, taxed under the Act on income tax (TVL)) of an association or a foundation are calculated as follows:

$$762 - 763 + 764 + 765 - 766 + 767 - 768 + 769 + 770 - 771$$

If the result is positive, enter it in position 501.

If the result is negative, enter it in position 506.

Economic results from an operation not subject to taxation of an association or a foundation are calculated as follows:

$$740 - 741 + 742 + 743 - 744 + 745 - 746 + 747 + 748 - 749$$

If the result is positive, enter it in position 750.

If the result is negative, enter it in position 751.