Specification of dividend income and other items related to profit distribution (73)

DATA FILE SPECIFICATION 2026

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Change history

Date	Version	Description
3 Feb 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

For guidance on completing Form 73, go to Forms on the Tax.fi website *(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 information flow 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 tax return again, plus all the enclosures that contain corrections. In other words, you must send us the main form again although the main form 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 together with this information flow:

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	VSY07326
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_AN2	
010	P		Business ID of limited company	YTUNNUS2	
054	P		Start and end dates of company accounting period	PPKKVVVV-PPKKVVVV	
OTS			**RECEIVED DIVIDENDS AND COOPERATIVE SURPLUS**		
OHJ			**TAX-EXEMPT**		
300	V		The taxpayer is a stock-exchange-listed company (1=Yes)	N1	1
301	V		Tax-exempt dividends and surplus received from Finland / the distributing company is stock-exhange listed (1=Yes)	N1	1
330	V		Tax-exempt dividends and surplus received from Finland / totals	R13,2	
944	V	*	Tax-exempt dividends and surplus received from Finland / the tax-exempt part	R13,2	
311	V		Tax-exempt, received from another EU/EEA country / percentage of ownership	+D3,2	
312	V		Tax-exempt, received from another EU/EEA country / the distributing company is stock-exhange listed (1=Yes)	N1	1
333	V		Tax-exempt dividends and surplus received from another EU/EEA county / totals	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
945	V	*	Tax-exempt, received from another EU/EEA country / the tax-exempt part	R13,2	
946	V		Tax-exempt, received from outside the EU/EEA (see tax treaty) / percentage of ownership	+D3,2	
947	V		Tax-exempt, received from outside the EU/EEA (see tax treaty) / the distributing company is stock-exhange listed (1=Yes)	N1	1
948	V		Tax-exempt, received from outside the EU/EEA (see tax treaty) / totals	R13,2	
949	V	*	Tax-exempt, received from outside the EU/EEA (see tax treaty) / the tax-exempt part	R13,2	
OHJ			**TAXABLE 100 %**		
308	V		From Finnish listed corporation if your holding is less than 10%, and other taxable dividends and surplus /the distributing company is stock-exhange listed (1=Yes)	N1	1
332	V		From Finnish listed corporation if your holding is less than 10%, and other taxable dividends and surplus / totals	R13,2	
310	V	*	From Finnish listed corporation if your holding is less than 10%, and other taxable dividends and surplus / the taxable part	R13,2	
335	V		From a listed corporation, other EU/EAA, if your holding is less than 10%, and other taxable dividends and surplus / totals	R13,2	
321	V	*	From listed corporation in another EU/EEA Member State, if your holding is less than 10%, and other taxable dividends and surplus / the taxable part	R13,2	
322	V		Dividends and surplus, taxable, received from outside the EU/EEA (see tax treaty) / percentage of ownership	+D3,2	
336	V		Dividends and surplus, taxable, received from outside the EU/EEA (see tax treaty) / totals	R13,2	
324	V	*	Dividends and surplus, taxable, received from outside the EU/EEA (see tax treaty) / the taxable part	R13,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
951	V		Received from REITs / percentage of ownership	+D3,2	
952	V		Received from REITs / totals	R13,2	
953	V	*	Received from REITs / the taxable part	R13,2	
001	V		Start of the "Receipts of dividends" data set		
350	V		Received dividends that have been tax-deductible for the payor / percentage of ownership	+D3,2	
351	V		Received dividends that have been tax-deductible for the payor / country code	MAATUNNUS	
352	V		Received dividends that have been tax-deductible for the payor / totals	R13,2	
353	V	*	Received dividends that have been tax-deductible for the payor / the taxable part	R13,2	
009	V		End of the "Receipts of dividends" data set		
OHJ			**PARTLY TAXABLE (25% tax-exempt, 75% taxable)**		
303	V		Dividends paid from Finland on stock being part of the investment assets of a financial institution, insurance company or pension institution / percentage of ownership	+D3,2	
304	V		Dividends paid from Finland on stock beign part of the investment assets of a financial institution, insurance company or pension institution / the distributing company is stock-exhange listed (1=Yes)	N1	1
331	V		Dividends paid from Finland on stock being part of the investment assets of a financial institution, insurance company or pension institution / totals	R13,2	
305	V	*	Dividends paid from Finland on stock being part of the investment assets of a financial institution, insurance company or pension institution / the tax-exempt part	R13,2	
306	V	*	Dividends paid from Finland on stock being part of the investment assets of a financial institution, insurance company or pension institution / the taxable part	R13,2	
314	V		Dividends paid from other EU/EEA on stock being part of the investment assets of a financial	+D3,2	

Code	P/V	Calc. /check	Description	Format	Allowed values
			institution, insurance company or pension institution / percentage of ownership		
315	V		Dividends paid from other EU/EEA on stock being part of the investment assets of a financial institution, insurance company or pension institution / the distributing company is stock-exhange listed	N1	1
334	V		Dividends paid from other EU/EEA on stock being part of the investment assets of a financial institution, insurance company or pension institution / totals	R13,2	
316	V	*	Dividends paid from other EU/EEA on stock being part of the investment assets of a financial institution, insurance company or pension institution / the tax-exempt part	R13,2	
317	V	*	Dividends paid from other EU/EEA on stock being part of the investment assets of a financial institution, insurance company or pension institution / the taxable part	R13,2	
338	V		Total dividends and surplus (transfer to Form 6B; item 337 of the Calculation of taxable income)	R13,2	
329	V	*V/P	Total tax-exempt part of dividends and surplus	R13,2	
327	V	*V/P	Total taxable part of dividends and surplus	R13,2	
999	P		Final code	N8	

8   AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	944 945 949 305 316 329	#1265; If you populated any of the following data elements: • Tax-exempt dividends and surplus received from Finland / the tax-exempt part (944), Tax-exempt, from EU/EEA-country / the tax-exempt part (945), Tax-exempt, received from outside the EU/EEA (see tax treaty) / the tax-exempt part (949), Dividends paid from Finland on stock being part of the investment assets of a financial institution, insurance company or pension institution / the tax-exempt part (305), or Dividends from another EU/EEA country on investment-asset shares of financial institutions or insurance companies / the exempt part (316), • then you must populate Total tax-exempt part of dividends and surplus (329).
	310 321 324 953 353 306 317 327	#1266; If you populated any of the following with a value: • From a Finnish listed corporation if your holding is less than 10% and other taxable dividends and surplus / the taxable part (310), From an EU/EEA listed corporation if your holding is less than 10% and other taxable dividends and surplus / the taxable part (321), Dividends and surplus, taxable, received from outside the EU/EEA (see tax treaty) / the taxable part (324), Received from REITs / the taxable part (953), Receipts of dividends that have been tax-deductible for the payor / taxable part (353), Dividends paid on the shares of a financial institution or insurance company from Finland / the taxable part (306), or Dividends paid from other EU/EEA on stock being part of the investment assets of a financial institution, insurance company or pension institution / the taxable part (317), • then you must also populate the data element (327) Total taxable part of dividends and surplus.

9   MESSAGES

Not applicable to this information flow.

10   CALCULATION RULES

338 = 330 + 333 + 948 + 331 + 332 + 334 + 335 + 336 + 952 + 352

329 = 944 + 945 + 949 + 305 + 316

327 = 306 + 310 + 317 + 321 + 324 + 953 + 353

11   LIST OF COUNTRY CODES

Find the required ISO3166 codes in the List of country codes.