

Specification of a business partnership's profit for its personal source of income (7B)

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 asioinnista 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

Code	P/ V	L/T	Description	Format	Allowed values
000	P		Identifier	AN8	VS07B26
045	P		Service provider's ID code	AN3	
198	P		Software-generated timestamp	PPKKVVVVH HMMSS	
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	
OTS			Specification of income and expenses		
OT2			Income		
775	V	*	Rental income from real estate and apartments	G13,2	
776	V	*	Other income	G13,2	
764	V	*	Interest income	G13,2	
777	V	*	Total income	G13,2	
OT2			Expenses		
778	V		Depreciation	G13,2	
779	V	*	Deductible part of depreciation	G13,2	
780	V	*	Other expenses for rental activities	G13,2	
781	V	*	Expenses for other income	G13,2	

765	V	*	Interest expenses	G13,2	
782	V	*	Total expenses	G13,2	
OTS			Calculation of taxable capital gain		
783	V	*	Total capital gain for the tax year (+)	R13,2	
784	V	*	Total capital loss for the tax year	R13,2	
785	V	*	Allowable capital loss from previous years	R13,2	
786	V	*	Tax-exempt capital gain for the tax year	R13,2	
787	V	*	Allowable capital loss for the tax year	R13,2	
OTS			Specification of transfers		
001	V		Number of partial data sets 508–512	N8	
508	V		Asset transferred	AN40	
509	V		Selling price	R13,2	
510	V		Acquisition cost	R13,2	
511	V		Expenses for profit-making	R13,2	
512	V		Capital gain or loss	G13,2	
009	V		Final character for the partial data set: sequential number	N8	
999	P		Final code	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	777, 775, 776, 764	$777 = 775 + 776 + 764$ #1551; Rental income from real estate and apartments (775) + Other income (776) + Interest income (764) must equal Total income (777).
	782, 779, 780, 781, 765	$782 = 779 + 780 + 781 + 765$ #1552; Deductible part of depreciation (779) + Other expenses for rental activities (780) + Expenses related to other income (781) + Interest expenses (765) must equal Total expenses (782)
	786, 783, 784, 785	$786 = 783 - 784 - 785$ if the result is positive #346; Total capital gains for the tax year (783) - Total capital losses for the tax year (784) - Allowable loss for capital losses from previous years (785) must be = Taxable capital gains for the tax year (786), if it results in a positive value.

	787, 783, 784	787 = - (783 - 784) if the result of the subtraction in brackets is negative and data value 785 has not been given #421; Total capital gains (783) - Total capital losses (784) for the year must be = Allowable capital loss (787), if Losses are greater than Gains and no previous year's value is given (785).
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9 MESSAGES

No messages applicable to this information flow.