



**Tax Administration**  
**P.O. Box 700**  
**00052 VERO**

Use this form to apply for a tax card and/or tax prepayment if you are a resident taxpayer, business operator, self-employed person, an operator of agriculture or forestry, or a shareholder in a partnership. All income and deductions for the year must be reported in the form, even if the application only concerns tax prepayment. A tax card or tax prepayment decision issued earlier will remain valid until you receive the new decision. Tax prepayments must be paid on the due dates, even after submitting an application for a change to prepayments. After the end of the tax year, you can use this form to request prepayment or additional prepayment.

Individuals who live abroad permanently or stay in Finland for no more than six months should use form 5057e to apply for a non-resident taxpayer's tax at source card, tax card or tax prepayment.

Individuals who live abroad permanently or stay in Finland for no more than six months should use forms 5057e and 6148e to apply for progressive taxation of income.

Individuals who currently live or have previously lived abroad and stay in Finland for more than six months should use form 5042e to apply for a non-resident taxpayer's tax at source card, tax card or tax prepayment.

Individuals who are moving from Finland to live abroad, or who already live abroad, should use form 6207a to apply for a non-resident taxpayer's tax at source card, tax card or tax prepayment.

### 1 Personal details and tax year

|           |                                       |          |
|-----------|---------------------------------------|----------|
| Your name | Personal identity code or Business ID | Tax year |
|           |                                       |          |

ddmmyyyy

☐ I am applying for a tax card, effective from

☐ I am applying for tax prepayments, changes to prepayments or the removal of prepayments.

☐ I request that my tax card consider all taxes payable based on my income and that no tax prepayment be imposed.

☐ I am asking for tax prepayments on income not subject to withholding tax.

☐ I am asking for tax prepayments due after the end of the tax year (additional prepayment). See section 17.

### 2 Pay and fringe benefits

☐ I am asking for deferral and income spreading. (Please attach the payor's statement on the lump sum income and the related grounds for payment.)

|  | Estimated total gross income for the year |   | Gross income earned by the change date <sup>1)</sup> |   | Taxes withheld by the change date <sup>1)</sup> |   |
|--|---|---|--|---|---|---|
|  | €   | c | €  | c | €   | c |
| Pay and fringe benefits  |   |   |  |   |   |   |
| Other taxable reimbursement of expenses  |   |   |  |   |   |   |
| Reimbursement of day care provider's expenses  |   |   |  |   |   |   |
| Seafarer's income and fringe benefits  |   |   |  |   |   |   |
| Pay and fringe benefits from Åland archipelago ferries   |   |   |  |   |   |   |
| Pre-withholding deduction (e.g. chainsaw deduction for forestry workers)   |   |   |  |   |   |   |
| Employee share-options or share award  |   |   |  |   |   |   |
| <input type="checkbox"/> I no longer receive pay from the employee share-option provider. <input type="checkbox"/> I am asking for tax prepayment on employee share-options. |   |   |  |   |   |   |
| Share of personnel fund (taxable)  |   |   |  |   |   |   |

<sup>1)</sup> The amounts of income received and tax withheld are shown in the most recent payslip or the payor's notification of payment.



|                                       |          |
|---------------------------------------|----------|
| Personal identity code or Business ID | Tax year |
|                                       |          |

**3 Benefits** (e.g. unemployment allowance, sickness allowance, child home care allowance, financial aid for adult students and start-up grant)

|  |         |   |         |  |   |
|--|---------|---|---------|--|---|
| Payor's name                                     |         | Benefit                                       |         |  |   |
|  |         |   |         |  |   |
|  | ddmmyyy |   | ddmmyyy |  |   |
| Start date, current year <sup>2)</sup>           |         | End date, current year <sup>2)</sup>          |         |  |   |
| <b>Estimated total gross income for the year</b> |         | <b>Gross income earned by the change date</b> |         | <b>Taxes withheld by the change date</b> |   |
| €  | c       | €   | c       | €  | c |
|  |         |   |         |  |   |

|  |         |   |         |  |   |
|--|---------|---|---------|--|---|
| Payor's name                                     |         | Benefit                                       |         |  |   |
|  |         |   |         |  |   |
|  | ddmmyyy |   | ddmmyyy |  |   |
| Start date, current year <sup>2)</sup>           |         | End date, current year <sup>2)</sup>          |         |  |   |
| <b>Estimated total gross income for the year</b> |         | <b>Gross income earned by the change date</b> |         | <b>Taxes withheld by the change date</b> |   |
| €  | c       | €   | c       | €  | c |
|  |         |   |         |  |   |

<sup>2)</sup> The start date should be the date on which the benefit was paid for the first time this year, and the end date should be the last date on which the benefit is paid this year.

**4 Pension** (e.g. national pension, old-age pension, capital income from insurance-based assets)

☐ I am asking for a deferral of retirement income and income spreading. (Attach all decisions concerning pensions paid retroactively.)

|  |         |   |         |  |   |
|--|---------|---|---------|--|---|
| Payor's name                                     |         | Type of pension                               |         |  |   |
|  |         |   |         |  |   |
|  | ddmmyyy |   | ddmmyyy |  |   |
| Start date, current year <sup>3)</sup>           |         | End date, current year <sup>3)</sup>          |         |  |   |
| <b>Estimated total gross income for the year</b> |         | <b>Gross income earned by the change date</b> |         | <b>Taxes withheld by the change date</b> |   |
| €  | c       | €   | c       | €  | c |
|  |         |   |         |  |   |

|  |         |   |         |  |   |
|--|---------|---|---------|--|---|
| Payor's name                                     |         | Type of pension                               |         |  |   |
|  |         |   |         |  |   |
|  | ddmmyyy |   | ddmmyyy |  |   |
| Start date, current year <sup>3)</sup>           |         | End date, current year <sup>3)</sup>          |         |  |   |
| <b>Estimated total gross income for the year</b> |         | <b>Gross income earned by the change date</b> |         | <b>Taxes withheld by the change date</b> |   |
| €  | c       | €   | c       | €  | c |
|  |         |   |         |  |   |



|                                       |          |
|---------------------------------------|----------|
| Personal identity code or Business ID | Tax year |
|                                       |          |

|  |         |   |         |  |   |
|--|---------|---|---------|--|---|
| Payor's name                                     |         | Type of pension                               |         |  |   |
|  |         |   |         |  |   |
| Start date, current year <sup>3)</sup>           | ddmmyyy | End date, current year <sup>3)</sup>          | ddmmyyy |  |   |
|  |         |   |         |  |   |
| <b>Estimated total gross income for the year</b> |         | <b>Gross income earned by the change date</b> |         | <b>Taxes withheld by the change date</b> |   |
| €  | c       | €   | c       | €  | c |
|  |         |   |         |  |   |

|  |         |   |         |  |   |
|--|---------|---|---------|--|---|
| Payor's name                                     |         | Type of pension                               |         |  |   |
|  |         |   |         |  |   |
| Start date, current year <sup>3)</sup>           | ddmmyyy | End date, current year <sup>3)</sup>          | ddmmyyy |  |   |
|  |         |   |         |  |   |
| <b>Estimated total gross income for the year</b> |         | <b>Gross income earned by the change date</b> |         | <b>Taxes withheld by the change date</b> |   |
| €  | c       | €   | c       | €  | c |
|  |         |   |         |  |   |

|  |         |   |         |  |   |
|--|---------|---|---------|--|---|
| Payor's name                                     |         | Type of pension                               |         |  |   |
|  |         |   |         |  |   |
| Start date, current year <sup>3)</sup>           | ddmmyyy | End date, current year <sup>3)</sup>          | ddmmyyy |  |   |
|  |         |   |         |  |   |
| <b>Estimated total gross income for the year</b> |         | <b>Gross income earned by the change date</b> |         | <b>Taxes withheld by the change date</b> |   |
| €  | c       | €   | c       | €  | c |
|  |         |   |         |  |   |

|  |         |   |         |  |   |
|--|---------|---|---------|--|---|
| Payor's name                                     |         | Type of pension                               |         |  |   |
|  |         |   |         |  |   |
| Start date, current year <sup>3)</sup>           | ddmmyyy | End date, current year <sup>3)</sup>          | ddmmyyy |  |   |
|  |         |   |         |  |   |
| <b>Estimated total gross income for the year</b> |         | <b>Gross income earned by the change date</b> |         | <b>Taxes withheld by the change date</b> |   |
| €  | c       | €   | c       | €  | c |
|  |         |   |         |  |   |

<sup>3)</sup> The start date should be the date on which the pension was paid for the first time this year, and the end date should be the last date on which the pension is paid this year.

<sup>4)</sup> The pension paid and the withholding tax are shown on the notifications of payment. If the payment of pension starts mid-calendar year, attach a copy of the pension decision. Also report the wages and salary (including holiday pay), and the benefits and other income received during the same year.



|                                       |          |
|---------------------------------------|----------|
| Personal identity code or Business ID | Tax year |
| <br>                                  | <br>     |

**5 Other income subject to withholding tax**

|  | Estimated total income for the year |   | Gross income earned by the change date <sup>5)</sup> |   | Taxes withheld by the change date <sup>5)</sup> |   |
|--|-------------------------------------|---|--|---|---|---|
|  | €                                   | c | €  | c | €   | c |
| Private caretaker's fee and reimbursement of expenses            |                                     |   |  |   |   |   |
| Reimbursement of expenses for private caregivers (as deductions) |                                     |   |  |   |   |   |
| Dependent caregiver's fee  |                                     |   |  |   |   |   |
| Compensation for use   |                                     |   |  |   |   |   |
| Trade income (VAT liable, not in the Prepayment Register)        |                                     |   |  |   |   |   |
| Expenses relating to the trade income above (as deduction)       |                                     |   |  |   |   |   |
| Trade income (not VAT liable, not in the Prepayment Register)    |                                     |   |  |   |   |   |
| Athlete's fees   |                                     |   |  |   |   |   |
| Other taxable income subject to withholding tax                  |                                     |   |  |   |   |   |

<sup>5)</sup> The amounts of income received and tax withheld are shown in the most recent payslip or the payor's notification of payment.

**6 Study grants (higher education, upper secondary education)**

|           |   |   |          |   |   |          |   |   |          |   |   |
|-----------|---|---|----------|---|---|----------|---|---|----------|---|---|
| January   | € | c | February | € | c | March    | € | c | April    | € | c |
|           |   |   |          |   |   |          |   |   |          |   |   |
| May       | € | c | June     | € | c | July     | € | c | August   | € | c |
|           |   |   |          |   |   |          |   |   |          |   |   |
| September | € | c | October  | € | c | November | € | c | December | € | c |
|           |   |   |          |   |   |          |   |   |          |   |   |

|                                   |   |   |
|-----------------------------------|---|---|
|                                   | € | c |
| Taxes withheld by the change date |   |   |

**7 Personal income subject to prepayments**

|   | € | c |
|---|---|---|
| <b>Personal earned income</b>   |   |   |
| Profit from income-generating activities .....  |   |   |
| Wages and salary subject to prepayments (no withholding tax obligation for the employer)..... |   |   |
| Pensions subject to prepayments .....   |   |   |
| Grants  |   |   |
| <b>Personal capital income after deduction of expenses</b>                                    |   |   |
| Other capital income subject to prepayments   |   |   |



|                                       |          |
|---------------------------------------|----------|
| Personal identity code or Business ID | Tax year |
|                                       |          |

**8 Deductions from earned income**

|  | € | c |
|--|---|---|
| Membership and unemployment fund fees of labour market organisations |   |   |

**Expenses incurred in acquiring and maintaining wage income**

|   | € | c |
|---|---|---|
| Training expenses .....   |   |   |
| Home office deduction .....                                     |   |   |
| Tools (expenses for materials and use of own tools) .....       |   |   |
| Increased living expenses due to commuting .....                |   |   |
| Other expenses .....  |   |   |
| Total expenses incurred in acquiring or maintaining wage income |   |   |

**Expenses incurred in acquiring and maintaining income other than wages and salary**

|  | € | c |
|--|---|---|
| Expenses incurred in acquiring or maintaining other employment income .....                      |   |   |
| Expenses incurred in acquiring or maintaining income relating to benefits or other earned income |   |   |

**Statutory pension insurance contributions for income other than wages or salary**

|  | € | c |
|--|---|---|
| YEL or MYEL pension insurance contributions (when not deducted as business expenses) |   |   |

**9 Deductions from capital income**

|   | € | c               |
|---|---|-----------------|
| Total management and safekeeping expenses for securities/year .....                               |   |                 |
| Other expenses incurred in acquiring or maintaining capital income .....                          |   |                 |
| Home loan interest .....  |   |                 |
| First-time buyer's home loan interest .....   |   |                 |
| Interest on loan relating to acquiring or maintaining income .....                                |   |                 |
| Voluntary pension insurance or long-term savings agreement payments                               |   |                 |
| In my tax assessment, the child increase of credit for deficit in capital income must be made for |   | child/children. |

**10 Repaid shareholder loan (deducted as expenses incurred in acquiring or maintaining capital income)**

|  |             |   |
|--|-------------|---|
| Name of limited liability company (LLC)  | Business ID |   |
|  |             |   |
|  | €           | c |
| Amount of shareholder loan repaid, paid no later than the fifth tax year after the loan was taken out. |             |   |
|  | Year        |   |
| Year in which the repaid shareholder loan was taxed as capital income                                  |             |   |



|                                       |          |
|---------------------------------------|----------|
| Personal identity code or Business ID | Tax year |
|                                       |          |

**11 Other deductions**

|                                |                                |                                |                                |   |   |
|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---|---|
|                                |                                |                                |                                | € | c |
| Total child support/year       |                                |                                |                                |   |   |
| Child's personal identity code | Child's personal identity code | Child's personal identity code | Child's personal identity code |   |   |
|                                |                                |                                |                                |   |   |

|                     |                               |                   |                  |   |   |
|---------------------|-------------------------------|-------------------|------------------|---|---|
|                     | Repaid income; please specify | Year of repayment | Amount of income | € | c |
| Repayment deduction |                               |                   |                  |   |   |

|  |  |  |  |   |   |
|--|--|--|--|---|---|
|  |  |  |  | € | c |
| Deduction for student loan, student loan repayments<br>(Deduction requires Kela decision on student loan deduction.) |  |  |  |   |   |

**12 Dividends and surplus**

|   |   |   |                               |   |   |
|---|---|---|-------------------------------|---|---|
| Dividends from non-listed companies   |   |   |                               |   |   |
|   | € | c |                               | € | c |
| Gross share of earned income  |   |   | Gross share of capital income |   |   |
| <input type="checkbox"/> Dividends included in earned income are from a company for the operations of which I have YEL insurance. |   |   |                               |   |   |

|  |   |   |                               |   |   |
|--|---|---|-------------------------------|---|---|
| Surplus from non-listed co-operatives  |   |   |                               |   |   |
|  | € | c |                               | € | c |
| Gross share of earned income   |   |   | Gross share of capital income |   |   |
| <input type="checkbox"/> The surplus included in the earned income is from a company for the operations of which I have YEL insurance. |   |   |                               |   |   |

|   |   |   |
|---|---|---|
|   | € | c |
| Gross dividends from listed companies         |   |   |
| Fully taxable dividends from listed companies |   |   |
| Gross surplus from listed companies           |   |   |

**13 Capital gains and capital losses from trading with securities**

|                      |   |   |
|----------------------|---|---|
|                      | € | c |
| Total capital gains  |   |   |
| Total capital losses |   |   |

**14 Business income**
**14.1 Business operator/self-employed person**

|  |   |   |   |   |   |
|--|---|---|---|---|---|
|  | € | c |   | € | c |
| Earned income from business operations |   |   | Capital income from business operations |   |   |



|                                       |          |
|---------------------------------------|----------|
| Personal identity code or Business ID | Tax year |
|                                       |          |

**14.2 Agricultural taxpayer<sup>6)</sup>**

|                                | € | c |                                 | € | c |
|--------------------------------|---|---|---------------------------------|---|---|
| Earned income from agriculture |   |   | Capital income from agriculture |   |   |

<sup>6)</sup> Where necessary, fill in the profits from selling timber under 14.3 Forestry taxpayer.

**14.3 Forestry taxpayer**

|   | € | c |                                     | € | c |
|---|---|---|-------------------------------------|---|---|
| Profits from selling timber                                 |   |   | Accrued profits from selling timber |   |   |
| Accrued taxes withheld from the profits from selling timber |   |   |                                     |   |   |

**14.4 Reindeer husbandry taxpayer**

|                                       | € | c |  | € | c |
|---------------------------------------|---|---|--|---|---|
| Earned income from reindeer husbandry |   |   | Capital income from reindeer husbandry |   |   |

**14.5 Income from partnerships in which the taxpayer is a shareholder**

| Partnership's Business ID                              | Partnership's Business ID |   | Partnership's Business ID   | Partnership's Business ID |   |
|--|---------------------------|---|---|---------------------------|---|
|  |                           |   |   |                           |   |
| Earned income from partnership business operations     | €                         | c | Capital income from partnership business operations                   | €                         | c |
|  |                           |   |   |                           |   |
| Earned income from partnership agricultural operations |                           |   | Capital income from partnership agricultural operations               |                           |   |
|  |                           |   | Capital income from personal income source, received from partnership |                           |   |

**Seasonal business operations**

|  |   |   |
|--|---|---|
| <input type="checkbox"/> I am engaged in business operations on a seasonal basis and asking for tax prepayments for the period | Start date (ddmmyyyy) – End date (ddmmyyyy) |   |
|  |   | – |
| Description of the operations and their seasonal character   |   |   |
|  |   |   |

**15 YEL/MYEL work income details**

The details affect the amount of sickness allowance and daily allowance contributions.

|   | € | c |
|---|---|---|
| Confirmed annual work income for YEL insurance .....  |   |   |
| Confirmed annual work income for MYEL insurance ..... |   |   |
| Pay from business operations <sup>7)</sup>            |   |   |

<sup>7)</sup> Pay, fringe benefits and taxable reimbursement of expenses from a company for whose operations you have YEL or MYEL insurance. Also enter these and any pay received from other employers in the income subject to withholding tax.

**16 Change in family relations**

|  | ddmmyyyy |
|--|----------|
| My spouse and I have separated permanently |          |



|                                       |          |
|---------------------------------------|----------|
| Personal identity code or Business ID | Tax year |
| <br>                                  | <br>     |

**17 Prepayment imposed or raised after the end of the tax year (additional prepayment)**

You can ask the Tax Administration to determine an additional prepayment that will fall due after the tax year has ended. The additional prepayment does not have to be based on your income subject to prepayments. The application can be submitted after the end of the tax year, up to the date of completion of the tax assessment process. Select the grounds for the additional prepayment from the options below.

|  |      |      |                  |          |
|--|------|------|------------------|----------|
| I am applying for a pre-payment of   | €    | c    | for the tax year | Tax year |
|  | <br> | <br> |                  | <br>     |
| Grounds for additional prepayment  |      |      |                  |          |
| <input type="checkbox"/> Rental income <input type="checkbox"/> Capital gains  |      |      |                  |          |
| <input type="checkbox"/> Business income (income from business operations, income from agricultural operations, income from partnerships) <input type="checkbox"/> Foreign income                            |      |      |                  |          |
| <input type="checkbox"/> Insufficient taxes have been withheld from earned income <input type="checkbox"/> Insufficient taxes have been withheld from capital income   |      |      |                  |          |
| <input type="checkbox"/> Other reason: <input type="checkbox"/> Not giving grounds for additional prepayment   |      |      |                  |          |
| <input type="checkbox"/> I am asking for a prepayment to be imposed after the tax year, on the basis of the information I have given. (In this form, state all your income and deductions for the tax year.) |      |      |                  |          |

**18 Further information**

|                                    |                                      |
|------------------------------------|--------------------------------------|
| Further information is provided by | Telephone number during office hours |
| <br>                               | <br>                                 |

**19 Enclosures**

|   |   |
|---|---|
| <input type="checkbox"/> <b>Travel expenses – Commuting to and from work</b><br>Fill in form 1A   | <input type="checkbox"/> <b>Capital gains and losses</b><br>Fill in form 9  |
| <input type="checkbox"/> <b>Travel expenses – Weekend travel</b><br>Fill in form 1B   | <input type="checkbox"/> <b>Domestic help credit – non-wage compensation paid to a company for work</b><br>Fill in form 14A |
| <input type="checkbox"/> <b>Travel expenses – Trips to a secondary place of work</b><br>Fill in form 1C   | <input type="checkbox"/> <b>Domestic help credit – wage or salary paid to an employee</b><br>Fill in form 14B               |
| <input type="checkbox"/> <b>Travel expenses – Deductible as expenses for the production of income (e.g. travel expenses for special sectors)</b><br>Fill in form 1D | <input type="checkbox"/> <b>Statement on foreign income (earned income)</b><br>Fill in form 16A                             |
| <input type="checkbox"/> <b>Rental income – Rental apartments</b><br>Fill in form 7H  | <input type="checkbox"/> <b>Statement on foreign income (capital income)</b><br>Fill in form 16B                            |
| <input type="checkbox"/> <b>Rental income – Real estate</b><br>Fill in form 7K  | <input type="checkbox"/> <b>Deduction for second home for work</b><br>Fill in form 19                                       |
| <input type="checkbox"/> <b>Rental income – Other property</b><br>Fill in form 7L   |   |

|      |           |                  |
|------|-----------|------------------|
| Date | Signature | Telephone number |
| <br> | <br>      | <br>             |

The information entered on this form will be read by computer, by optical character recognition. The computer system does not process anything you may have written outside the spaces. Only fill in forms printed out from tax.fi, do not use photocopies. Photocopies may have inferior quality, making optical character recognition difficult.