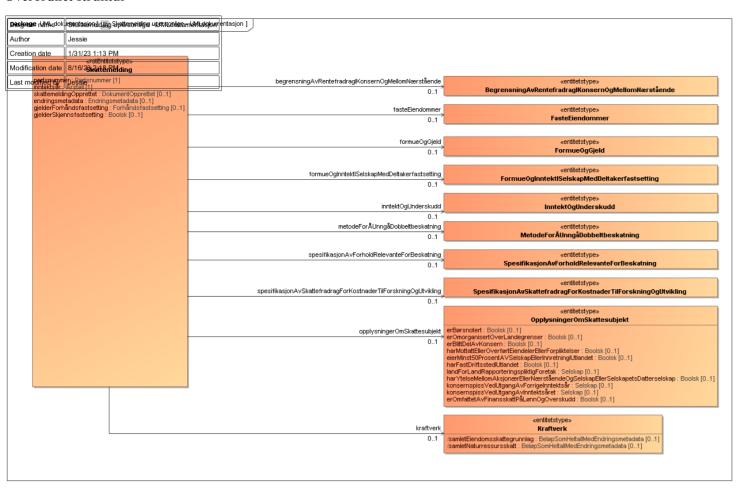
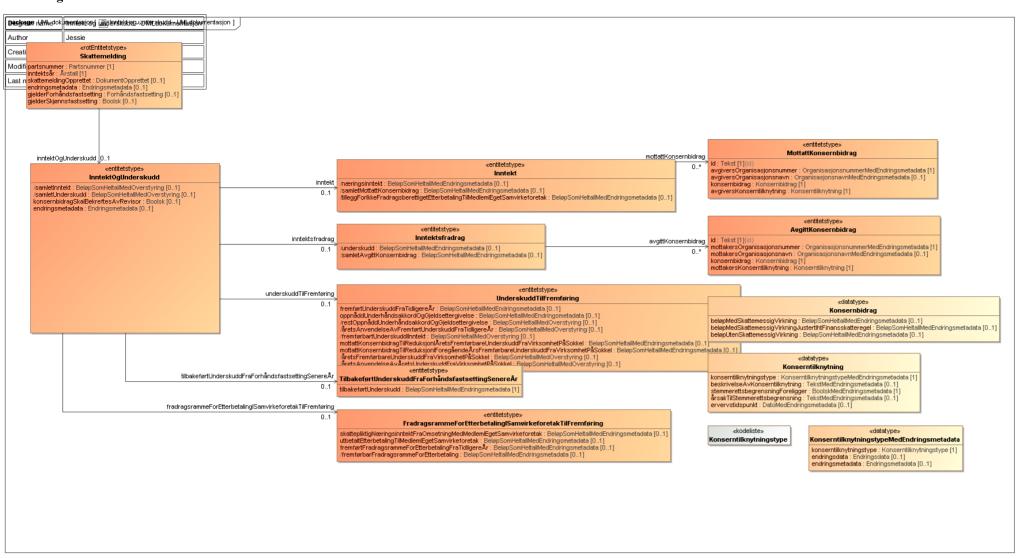
# Skattemeldingen for upersonlige skattepliktige i UML

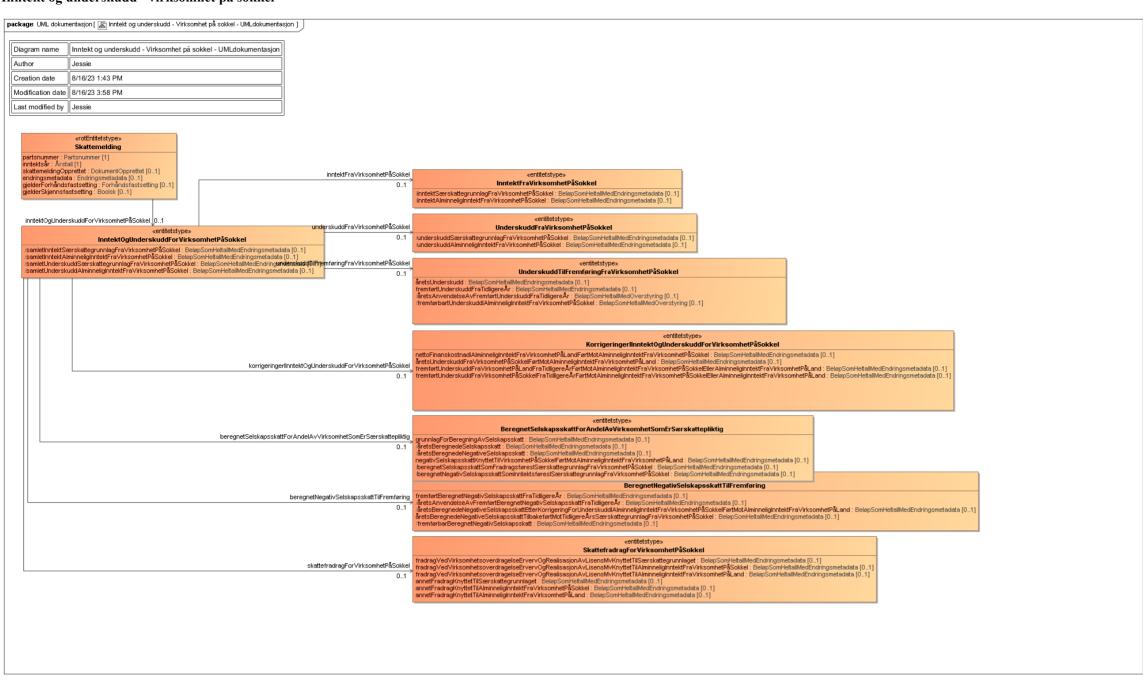
# Overordnet struktur



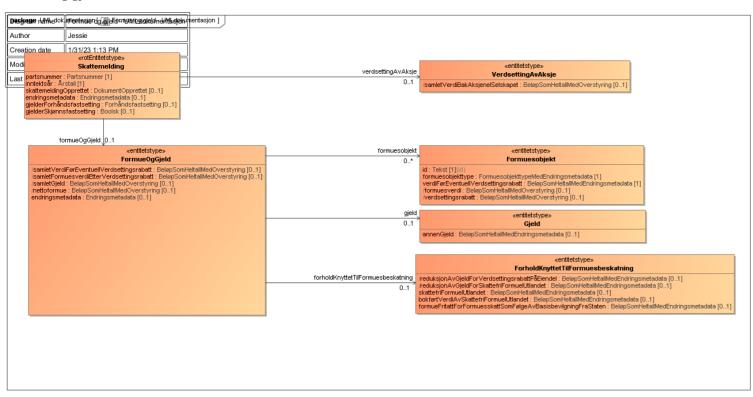
### Inntekt og underskudd



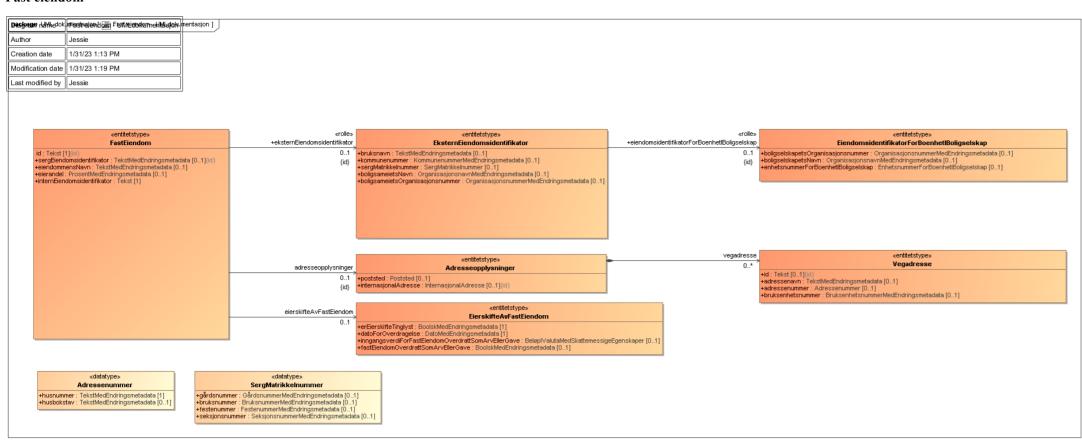
#### Inntekt og underskudd - virksomhet på sokkel



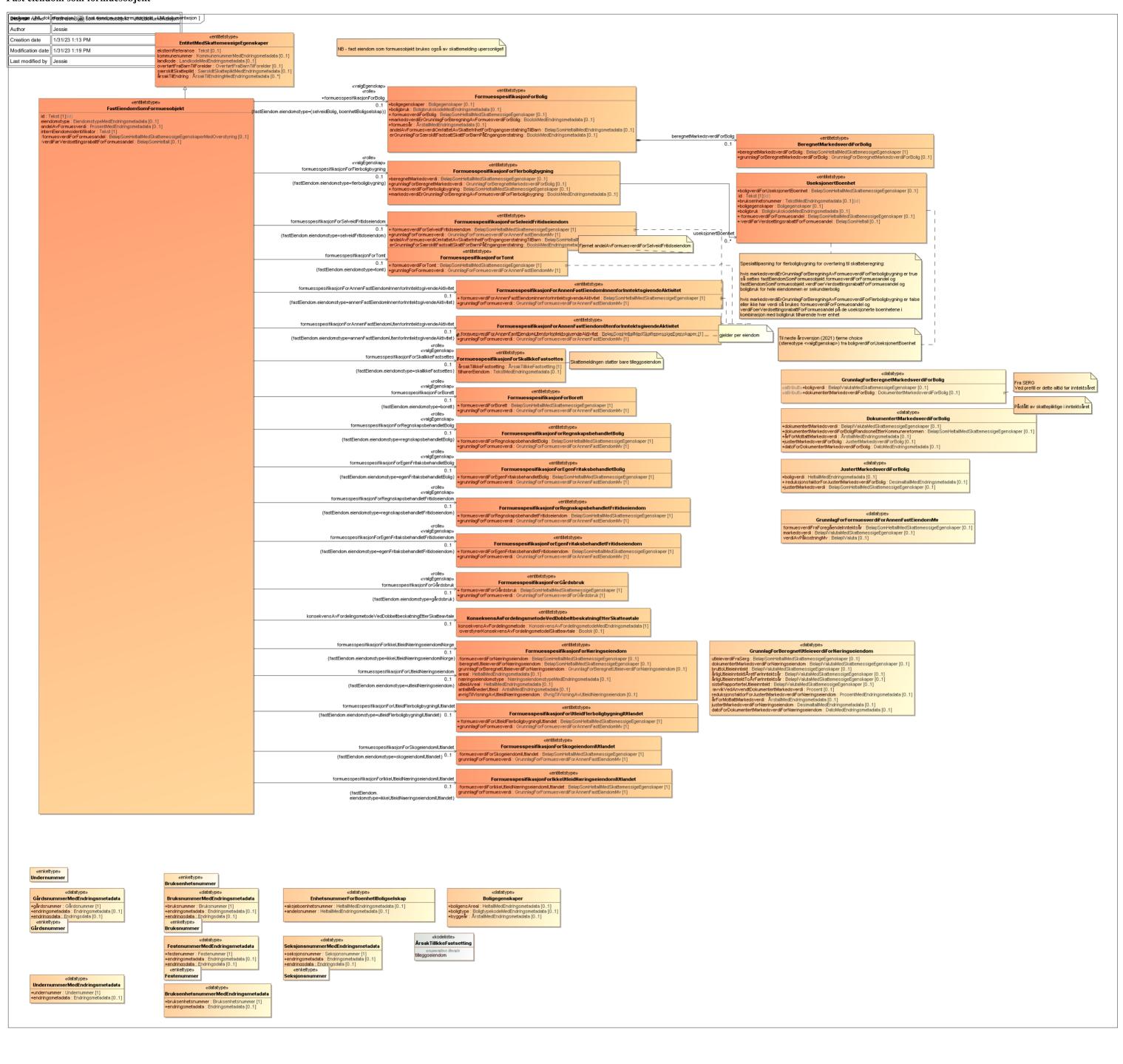
#### Formue og gjeld



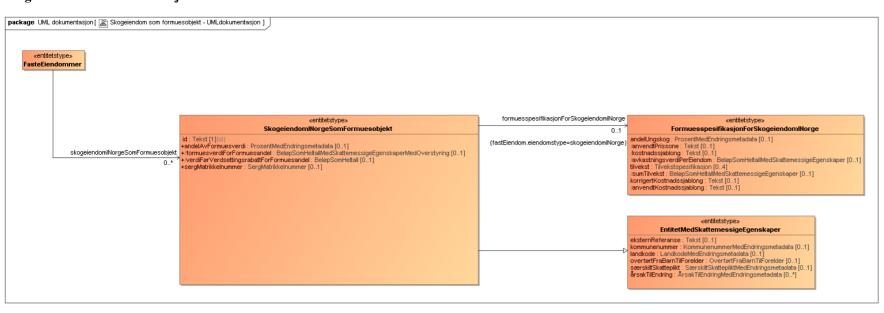
#### Fast eiendom

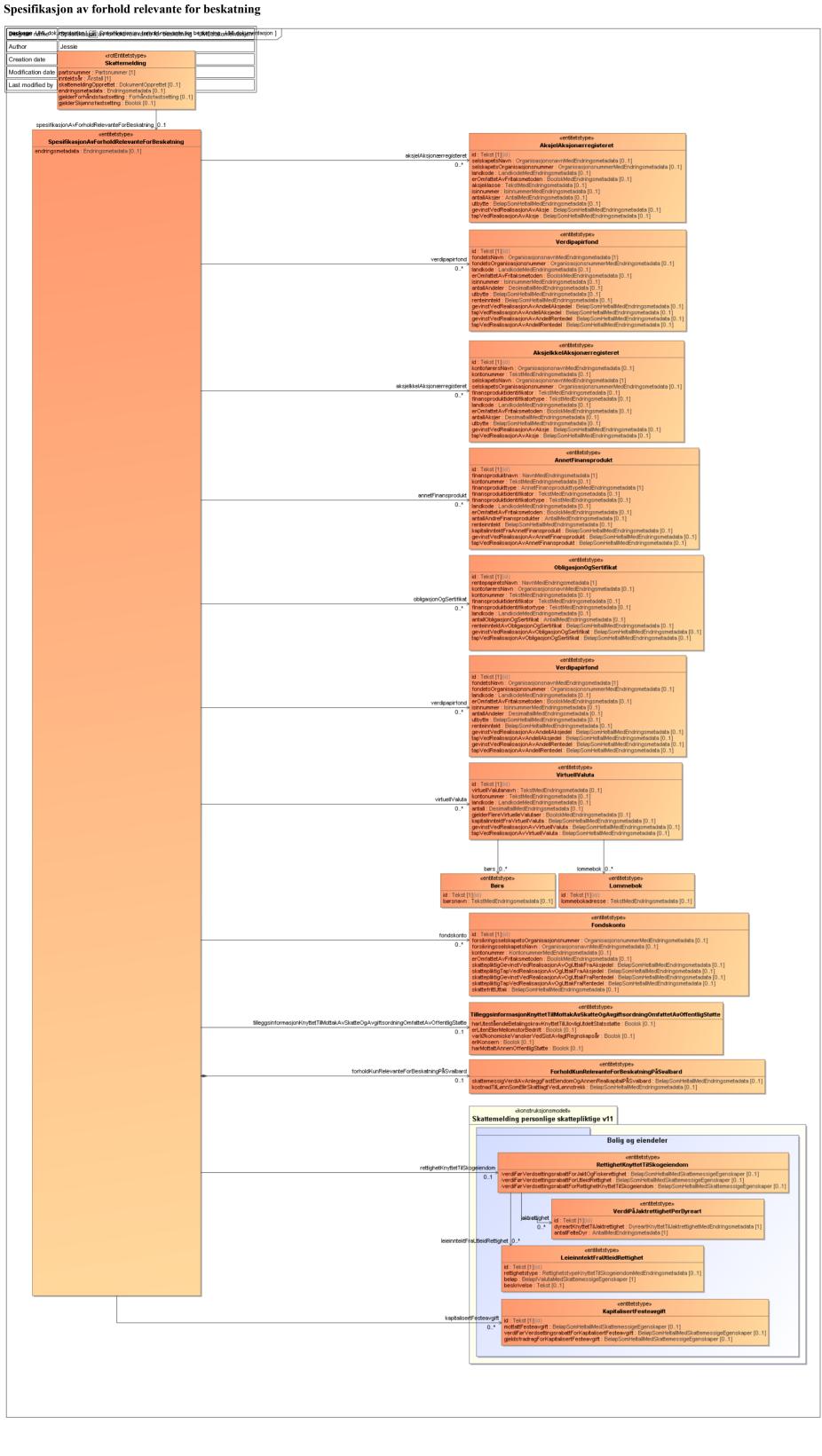


#### Fast eiendom som formuesobjekt

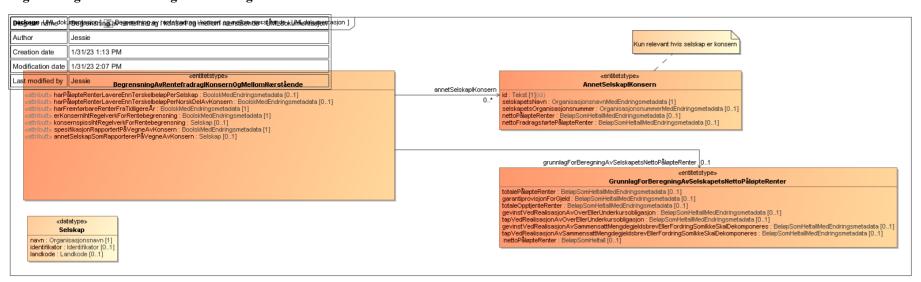


# Skogeiendom som formuesobjekt

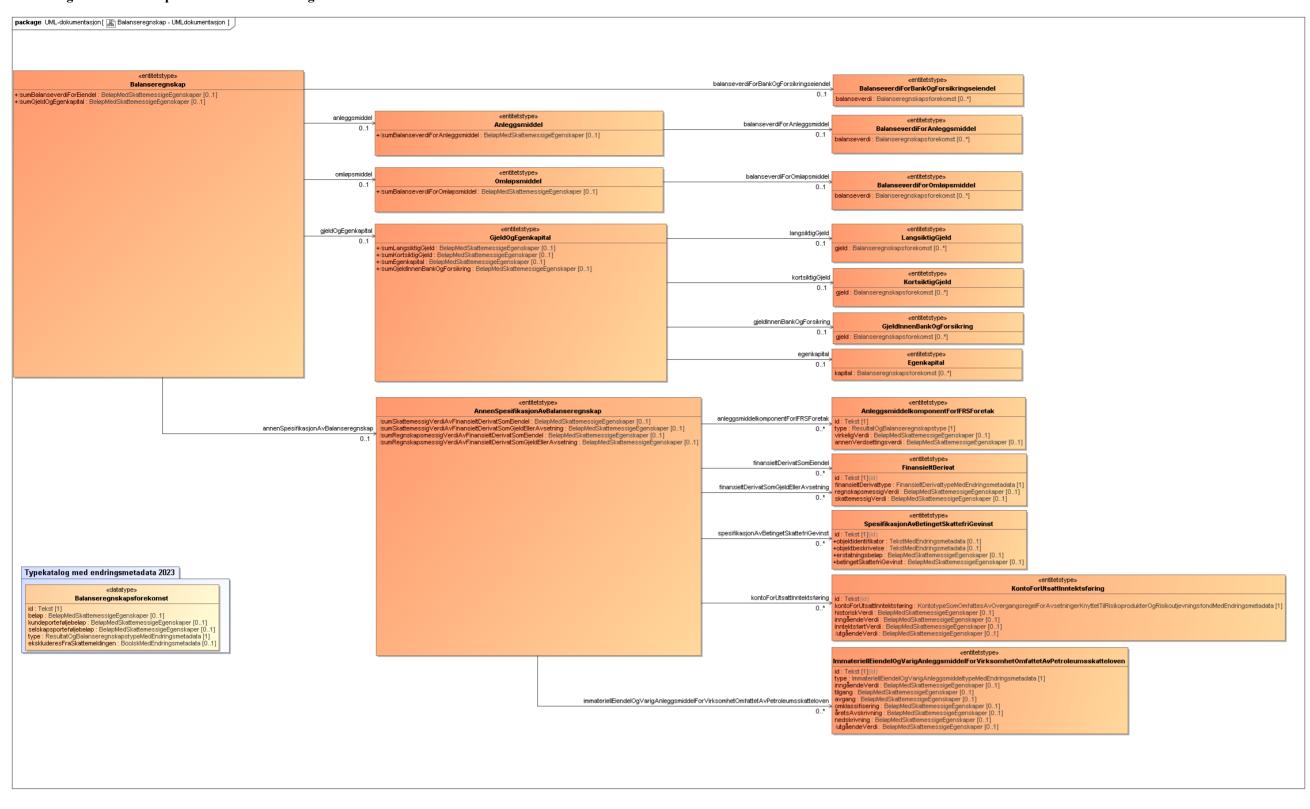




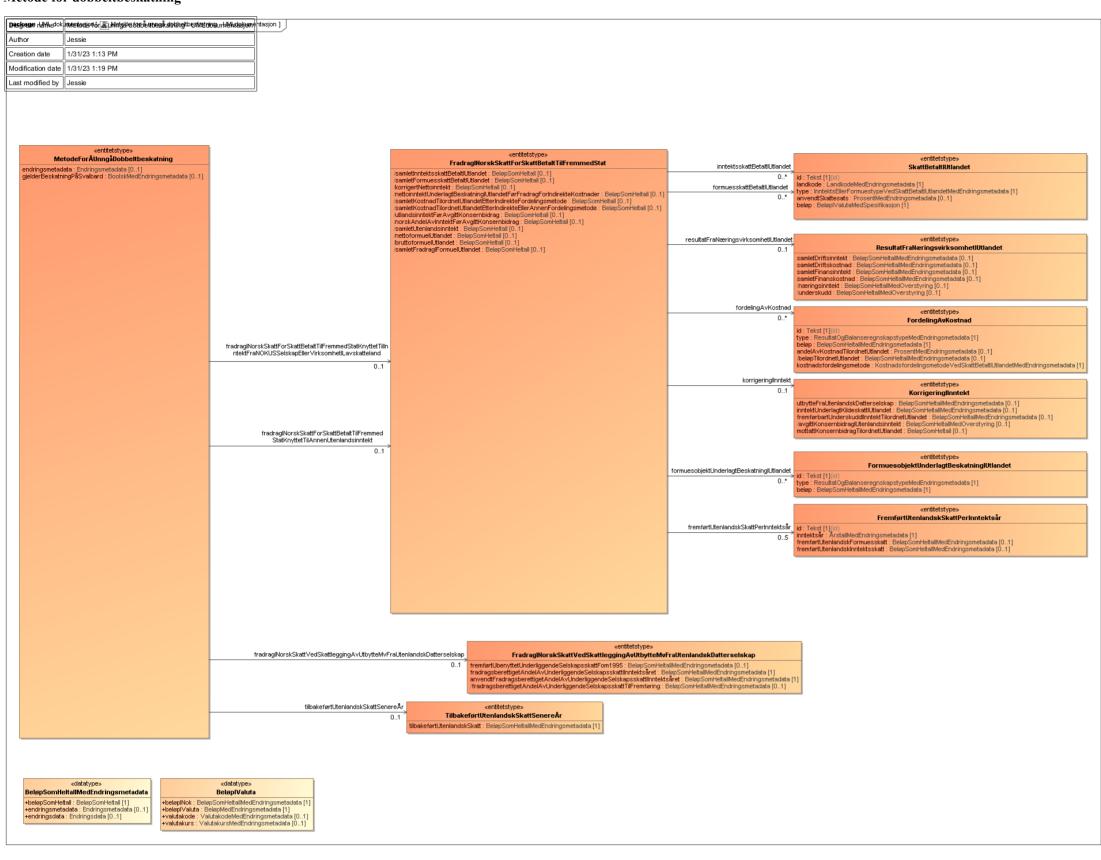
# Begrensning av rentefradrag i konsern og mellom nærstående



# Formue og inntekt i selskap med deltakerfastsetting



#### Metode for dobbeltbeskatning



# Kraftverk

