TAX RETURN 2012

Start help for self-employed persons etc.

Tax return for self-employed persons must always be submitted

Easy submission online

Final dates of submission 30 April (paper) and 31 May (online)

100 YEARs OF TAX RETURN
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Checklist

You can read more about the items below in "Guidelines to the individual items". It may be necessary to make changes or provide additional information if, in 2012, you have had:

Shares
Dividend, bought or sold shares/equity certificates
ITEMS 3.1.5, 3.1.7, 3.1.8, 3.1.10, 3.1.12, 3.3.8, 3.3.10 and 4.1.8

Old-age pension
See the topic "Old-age pensioners-tax deduction for pension incomes" in "Guidelines to the individual items"

Day care centre for children/childminder/after-school club (SF0)
Costs of minding and care of children (also applies to transport costs)
ITEM 3.2.10

Cars and/or boats
Bought or sold a boat, car or caravan
ITEMS 4.2.4, 4.2.5 and 4.2.6

Housing and/or holiday home – income/deductions/capital
See the topic "Housing and other real property" in "Guidelines to the individual items"
ITEM 4.3.2

One-off payments to children and young people in the event of injury and loss of carer
See the topic "Parents and children" in "Guidelines to the individual items" and skatteetaten.no.

Free housing, not employment-related
(benefit from surrendered property)
ITEMS 2.2.2 and 2.6.2

Free housing, not employment-related
ITEM 3.1.12

Buying or selling a house
ITEMS 2.8.4 (taxable gain) and 3.3.6 (deductible loss)

Letting of a house/holiday home
ITEMS 2.8.2 and 3.3.12

Letting of a holiday home you use yourself
ITEM 2.8.3

Leasehold (leased) plot of land
See the topic "Leased plots of land for houses and holiday homes" in "Guidelines to the individual items".

Loans to/from private individuals
Lent money to or borrowed from family or friends
ITEMS 3.1.2, 3.3.1, 4.1.6 and 4.8.1

Business income/deficit
ITEMS 2.1.3, 2.7 and 3.2.19

Commuting costs
Lived away from home because of work
ITEMS 3.2.7 and 3.2.9

Travel expenses home - work/home visits
Travel deduction for expenses in excess of NOK 13,950
ITEMS 3.2.8/3.2.9

Interest income – extra taxation
ITEM 3.1.3

Sickness expenses
The rule concerning a special allowance for major sickness expenses has been abolished with effect from the income year 2012. If you received a special allowance for both 2010 and 2011, you can also claim a special allowance for 2012 as before. See the topic "Special allowance for major sickness expenses" in "Guidelines to the individual items".
ITEM 3.5.4

Maintenance payments
Received from or paid to a separated or former spouse
ITEMS 2.6.1 and 3.3.3

Deficit
Make sure that the correct deficit from previous years is entered as a deduction in 2012
ITEM 3.3.11

Abroad – capital and income
ITEMS 1.5.6, 2.2.2, 2.2.3, 3.1.11, 3.3.2, 4.1.9, 4.6.1, 4.6.2 and 4.8.3

Important information if you are a married pensioner/disabled pensioner and have a low pension

If you are married and receive a low old-age pension from the National Insurance scheme or early-retirement pension (AFP), the size of your tax deduction could depend on how capital income and capital expenses are allocated between you and your spouse. If you are married and have a disability pension and low income, such an allocation could be significant for the extent to which one or both of you can be given tax limitation. Read more about the topic "Tax deduction for pension income and tax limitation at low general income" in "Guidelines to the individual items", the brochure "New tax rules for pensioners" and the article "Pensioners who are married and receive a low pension may in certain cases have lower overall tax" on skatteetaten.no.

In "Guidelines to the individual items", you will find how income/deductions and capital/debt shall be entered in the tax return. You can find this at skatteetaten.no. You can also obtain it from the tax office. In the event of death: Tax returns are not sent out to deceased persons precompleted tax return sent by contacting the tax office.

In 2012 as before. See the topic "Special allowance for major sickness expenses" in "Guidelines to the individual items".

Free housing, not employment-related
ITEM 3.1.12

Buying or selling a house
ITEMS 2.8.4 (taxable gain) and 3.3.6 (deductible loss)

Letting of a house/holiday home
ITEMS 2.8.2 and 3.3.12

Letting of a holiday home you use yourself
ITEM 2.8.3

Leasehold (leased) plot of land
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Lent money to or borrowed from family or friends
ITEMS 3.1.2, 3.3.1, 4.1.6 and 4.8.1

Business income/deficit
ITEMS 2.1.3, 2.7 and 3.2.19

Commuting costs
Lived away from home because of work
ITEMS 3.2.7 and 3.2.9

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Part 1 The tax return – submission, deadlines etc.

About the precompleted tax return

Tax returns are precompleted using information the Norwegian Tax Administration has from its own registers or has received from banks, financial institutions, other public agencies and employers. It is important that you read the tax return thoroughly and check the precompleted information. You are responsible for ensuring that the information is correct and complete. You correct any errors in the column “Corrected to” by changing the amount. If you have other information with a bearing on your tax assessment, you must enter this information too in your tax return.

As a self-employed person, you receive the tax return for self-employed persons, and you submit this together with information about your business activity. You can choose between the following alternatives:

- **RF-1175 Income statement 1**
- **RF-1167 Income statement 2**
- **RF-1242 Income statement for visual artists**
- Without income statement: I am a partner in a KS, ANS etc. or receive income from a joint business with my spouse
- Without income statement: My total operating revenues do not exceed NOK 50,000 and I fulfil the conditions. See the conditions in Part 2 Exemption from submitting an income statement

Self-employed persons/persons engaged in business normally have to submit an income statement (see the explanation of RF-1175E on PAGE 9) and a personal income form. The nature of your business activity decides which other forms must be completed in order for you to submit a complete tax return; see PAGE 9.

Remember to enter all deductions that you are entitled to. That will help you to avoid paying too much tax.

If you have a claim for deduction of expenses for child care, you should check that the amount is correct.

If you have changed your place of work/business or residence during the year, any precompleted travel deduction may be incorrect. The same applies if you have not worked for the whole year or if you have changed your working hours (percentage of full-time position).

If you are a single parent, you may be entitled to assessment in tax class 2; see the topic “Parents and children” in “Guidelines to the individual items”.

Types of tax return

Personal taxpayers will receive one of the following:

- "Tax return for self-employed persons etc.” or
- "Tax return for wage earners and pensioners etc.”

You can read more about the submission of tax returns in "Guidelines to the individual items" ITEM 2.7, which you will find at skatteetaten.no.

Submitting the tax return

You can submit the tax return online or on paper. The Norwegian Tax Administration recommends that you submit your tax return online. The procedure is described on PAGE 13. If you submit "Tax return for self-employed persons etc.” online, the deadline for submission is a month later than if you submit it on paper. Changes and additions can be done quickly and easily with a few keystrokes. The system will help you to complete your tax return and other forms.

Tax liability to several municipalities

Even if you are liable to pay tax to more than one municipality, you only submit your tax return to one tax office. Together with your tax return you must submit the form RF-1034 with a proposal for the division of capital and income between the municipalities. This form is part of the electronic solution and you will find it under the enclosures tab. See part 4 for how to attach and fill in enclosure forms.

Mandatory documentation

Together with your tax return, you must always enclose:

- a medical certificate/statement from the child welfare service confirming special care needs of children older than 11 years; see the explanation of ITEM 3.2.10 in “Guidelines to the individual items”
- documentation of interest on debt abroad
- documentation of tax paid abroad if you are claiming credit or a deduction from income
- documentation if you have received a total of NOK 100,000 or more in tax-free lottery winnings etc.

Become an electronic user

If you register as an electronic user (e-user) now, you will receive next year's tax return and tax settlement in electronic form only. You will also receive other mail from the Norwegian Tax Administration electronically.

These are the benefits:

- You will receive your tax return and tax settlement electronically. We will notify you by both mobile phone and e-mail when your tax return and tax settlement will be sent out.
- You will receive your tax return earlier than those who are not e-users.
- You will receive answers to any enquiries or questions you send us faster, because we avoid posting.
- You will be notified by text message or e-mail when the Norwegian Tax Administration has sent a letter to you.
- The letter will be saved in your own personal archive in altinn.no, together with other electronic mail.
- You can reply directly to the case officer by using a reply form.
- You prevent unauthorised people from accessing your personal data.
- You will help to save the environment.

Skatteetaten.no/ebruker

See page 15 for more information about the different ways of logging on.
If you submit your tax return online at skatteetaten.no, you can submit the mandatory documentation either as electronic attachments or in paper form by the deadline for submitting your tax return. Remember to mark the enclosures/attachments with your name and personal ID number.

Other documentation is only required if the tax office requests it. Please note, however, that you may also be asked for documentation after you have received the tax settlement notice. You should therefore keep all documentation.

Deadline for submission
If you submit “Tax return for self-employed persons etc.”, you have until 31 May 2013 if you submit electronically 30 April 2013 if you submit on paper. The arrangement whereby taxpayers are exempt from the obligation to submit a tax return does not apply to persons who received the tax return for self-employed persons etc.

If during 2012 you have been a partner in a business assessed as a partnership that submits the return electronically, you have until 31 May 2013.

You can apply for an extension of the deadline if it is very difficult for you to submit your tax return by the deadline, e.g. due to illness.

Search for form RF-1114 at skatteetaten.no for more information about extending the deadline.

Tax return submitted too late
Unless you have been granted an extension, you will in principle be liable to pay a penalty charge if you submit your tax return after the deadline, but before the tax assessment notice has been sent.

- If you submit the tax return less than one month after the deadline, the charge is 0.1 per cent of your net capital and 0.2 per cent of your net income.
- If you submit the tax return more than one month after the deadline, the charge is 0.1 per cent of your net capital and 1 per cent of your net income.
- If you submit the tax return more than three months after the deadline, but before the tax assessment notice has been sent, the charge is 0.1 per cent of your net capital and 2 per cent of your net income.

Failure to submit the tax return
If you do not submit your tax return before the tax assessment notice has been sent out, your tax return will be deemed to be “not submitted”. In that case, your capital and income will be stipulated by discretionary assessment and you may have to pay additional tax. Additional tax amounts to 10 or 30 per cent of the tax that has been or could have been evaded. In particularly serious cases, another 15 or 30 per cent may be added on top of this. The total additional tax will then be 45 or 60 per cent.

Calculating your tax
At skatteetaten.no there is a simple program for calculating tax.

Only taxpayers who receive the tax return for wage earners and pensioners will receive a provisional tax calculation together with the tax return.

If we have received information about tax paid/ tax withholdings or BSU (young people’s housing savings), this information is shown at the top of the page “Provisional overview of tax in 2012” in the tax return.

When will the tax settlement notice arrive?
You will receive your tax settlement notice as soon as your tax return has been processed in August, September or, at the latest, October. It is not possible for us to say when your tax settlement will be completed.

Underpaid tax
Interest is charged on underpaid tax. Underpaid tax (including interest) of NOK 99 or less is not collected.

Recipients of disability pensions, transitional benefit, surviving spouse’s pension, pension for former family carers or supplementary benefits for persons with a short period of residence in Norway who are granted a tax limitation because of low income are not charged interest on underpaid tax. For information about tax limitation, see the topic
Part 2 Exemption from the obligation to submit an income statement

Some persons with sole proprietorships are exempt from the obligation to submit an income statement. If you fall under this arrangement, you can still choose to submit an income statement.

If you are exempt from the obligation to submit an income statement, you do not have a bookkeeping obligation either. You must nevertheless be able to document all your income and expenses. The documentation must be kept for 10 years.

**Conditions for exemption**
- Gross operating revenues for the year must not exceed NOK 50,000
- You must be tax resident in Norway
- Your enterprise must not have an obligation to keep accounts, cf. Act No 56 of 17 July 1998 (the Norwegian Accounting Act) section 1-2

**Exceptions**
If the enterprise’s result for the year is to be included in tax assessment based on the average result for several years (average tax assessment), you may not use the arrangement. This applies to forestry (Taxation Act section 14-81) and reindeer husbandry (Taxation Act section 14-82). If you are engaged in business activities in these areas, you must submit an income statement and form RF-1177. You may not use the arrangement if you have an obligation to submit:
- RF-1223 “Drosje- og lastebilnæring” (Taxi and heavy goods vehicle businesses - in Norwegian only)
- RF-1189E "Letting etc. of real property" together with form RF-1084 "Avskrivning" (Depreciation – in Norwegian only), which applies to both business activity and the let property.

Nor can you use the arrangement if you:
- are claiming that the business income be shared with a spouse etc.
- have been engaged in more than one business in the course of the year
- have been engaged in business liable to tax in more than one municipality.

See PAGE 14 for how to submit the tax return for self-employed persons etc. without an income statement.
Part 3 Items that only apply to self-employed persons etc.

For more information about businesses assessed as partnerships (ANS, DA, KS etc.), see pages 7 and 8.

More information about forms referred to by an RF number in the following is provided in Part 4.

Sole proprietorships
Any income from a sole proprietorship (self-employment) is included in your general income. Tax on general income is paid to the municipality and county authority as well as equalisation tax to the state. Your personal income is calculated on the basis of your business income, and it forms the basis for calculating National Insurance contributions and surtax. As a self-employed person/person engaged in business, you have an obligation to submit an income statement and a personal income form. You can read more about these forms in Part 4 below. Self-employed persons who have business income that does not exceed NOK 50,000 will normally be exempt from the requirement to submit an income statement and personal income form, see Part 2 above.

Has any information about payment to you as a self-employed person been given in the tax return that has been sent?
You will find this information at the top of the page entitled “Items for self-employed persons with sole proprietorship” in the tax return that has been sent (the information is only given in the paper edition/PDF):

EXAMPLE
Items for self-employed persons with sole proprietorship

According to the Certificate of Pay and Tax Deducted, code 401/402 (payment to self-employed persons), you received NOK 32,714 in 2012. All business income earned in 2012 is entered in the income statement (RF-1175) Item 3000 – 3900.

Because the information is only given in the paper/PDF edition of the tax return, you must ensure that the information is filled in when you submit the tax return online.

In some cases, the amount under code 401/402 in your Certificate of Pay and Tax Deducted will not be the same as your taxable income. Make sure that you only enter amounts relating to the operating revenues earned (i.e. that are to be recognised) in the income year 2012. You enter them under Items 3000-3900 in the income statement (RF-1175E) or under ‘Total operating revenues’ if you choose to submit without income statement and your operating revenues do not exceed NOK 50,000 (use the wizard).

1.5.8 Are you claiming a deduction in tax for expenses relating to approved research and development project(s)?
The rules are described in RF-1053 (see the list of forms in Part 4).

1.5.9 Owners of power stations
Any unused natural resource tax from previous years, including interest, is specified in the tax settlement for 2011 and should be stated under Item 1.5.9.

1.5.10 Joint business
Spouses who have allocated business income/calculated personal income from a joint business between them must tick this item. Allocated business income is entered under Item 2.1.3/2.7 and allocated calculated personal income under Item 1.6. The income shall be allocated in the income statement and in the personal income form. The spouse who is the chief party in the business submits the income statement and the form “Personal income from sole proprietorships” (RF-1224) as enclosures with his or her tax return.

More information about allocation is provided in guidelines RF-1176E (explanation of Item 0999).

1.6.1 or 1.6.2 Positive personal income from sole proprietorships and the crew’s share of the catch/proceeds from fishing and hunting at sea
As a self-employed person, you have an obligation to submit RF-1224E “Personal income from sole proprietorships”. This does not apply to self-employed persons etc. who are exempt from the obligation to submit an income statement, see Part 2 above. For information about the calculation of personal income, see guidelines RF-1225. Negative calculated personal income from RF-1224 shall not be transferred to your tax return, but can be carried forward for deduction from subsequent years’ personal income.

Positive income from Item 119 in RF-1213 "Fishing" is entered under Item 1.6.1 in the tax return.

If you have wound up a sole proprietorship, but still have a positive balance in RF-1219 or a negative balance in RF-1084 from the business, the part of the balance that is liable to tax shall be entered as personal income under Item 1.6.1 or 1.6.2, even if you have not submitted an income statement or a personal income form (RF-1224E); see the list of forms on pages 8 and 9. The amount from item 15a in RF-1219 and/or positive income from Item 110 in RF-1084 is transferred to Items 3.1.12 and 1.6.2 in the tax return. This also applies to gains from agriculture, forestry, reindeer husbandry or fur farming. On the other hand, if the gains are from fishing or a children’s day care centre or other child care in your own home, they are transferred to Item 3.1.12 and 1.6.1. If you have carried forward negative personal income from previous years for the wound-up sole proprietorship, this will reduce any positive personal income transferred directly to the tax return from Item 15a in RF-1219 and/or Item 110 in RF-1084. In such case, you must provide additional information about the negative personal income carried forward under Item 5.0 (Additional information) in your tax return

1.6.3 or 1.6.4 Sickness benefits paid to self-employed persons etc.
The amount is entered in these items. It is also transferred to Item 2.7.13/2.1.3.

2.1.3 Income, childminder or day care centre for children in a private home, including sickness benefit
See the corresponding item in “Guidelines to the individual items”.

2.7 Business income
When you complete the tax return online, business income is transferred to the correct items in the tax return.
2.7.3 Business income from fishing and hunting at sea
For fishermen without a bookkeeping obligation (recipients of share of catch/proceeds), the amount is taken from Item 117 in RF-1213. If you have engaged in fishing as a sole proprietorship, your business income is taken from Item 0402 in your income statement.

2.7.13 Sickness benefit etc.
for self-employed persons
See Item 1.6.3/1.6.4.

3.2.15 Special allowance for agriculture
You can claim a special allowance for agriculture if certain conditions are satisfied. In such case, you must submit form RF-1177. If you are exempt from the obligation to submit an income statement (operating revenues not exceeding NOK 50,000 and average tax assessment not started), see Part 2 above, you do not have to submit form RF-1177. Instead, you must enter the allowance directly in your tax return. Item 3.2.15 Special allowance for agriculture. Information about the conditions and the size of the allowance is provided in guidelines RF-1178. For special conditions for partners in agricultural partnerships, see guidelines RF-1222.

3.2.16 Special allowance for reindeer husbandry
If you own reindeer and have engaged in reindeer husbandry for more than half the income year, you can claim the special allowance for reindeer husbandry. In such case, you must submit form RF-1177. If you are exempt from the obligation to submit an income statement, see Part 2 above, you do not have to submit form RF-1177. Instead, you must enter the allowance directly in your tax return. Item 3.2.16. Information about the rules and the size of the allowance is provided in guidelines RF-1178.

03.02.17 Special allowance for slate quarrying
If you are engaged in slate quarrying in Finnmark or certain municipalities in Nord-Troms, you can claim a special allowance. You must enter the allowance directly in the tax return. Item 3.2.17 Special allowance for slate quarrying in Nord-Troms and Finnmark. Information about the rules and the size of the allowance is provided in guidelines RF-1178.

3.2.18 Premium for own supplementary national insurance for self-employed persons
Here, you enter the voluntary premium paid to the National Insurance scheme for sickness benefit or occupational injury insurance.

3.2.19 Deficit for the year from business activities
When you submit your tax return electronically, deficit from business activities is transferred to the correct item. If the business has been wound up and you ran at a loss that is not covered by other income, you can claim a deduction from your income in 2011 for this loss. If the loss is not covered by income in 2011, it can be deducted from income in 2010, but not further back. The carryback of a loss is effected by changing the tax assessment for the years in question. If an uncovered loss cannot be utilised as a carryback or you do not wish to do so, the loss can be deducted instead from future income, see “Guidelines to the individual items”, Item 3.3.11. Under Item 5.0 (Additional information) in your tax return, you can request a change in the tax assessment for 2011 and/or 2010 if the conditions are met.

3.2.19 Loss carryforward from previous years
On loss carryforwards in general, see the corresponding Item 3.3.11 in “Guidelines to the individual items”. The special rule concerning previous deficits relating to dwelling houses on farms is explained in section VI in RF-1178.

4.3.4 Value of forest
Forest value for 2012 is precompleted for the forest you owned at the end of 2011. If the value of forest has changed significantly during the year (for example because of additional purchases, disposals, a conservation order, a natural disaster or similar), you must delete the precompleted amount. If you submit form RF-1016 with the estimated new value, this must be transferred to Item 4.3.4 in the tax return. More information is provided in guidelines RF-1017.

4.4.1 Vehicles, machinery, fixtures and fittings etc.
When you register operating equipment in the income statement, the tax value is transferred to the correct items in the tax return. The written-down tax value is used as the basis unless it can be proven that the actual value is lower. Vehicles, home contents and other moveable property that are not operating equipment must be entered under Items 4.2.3–4.2.6.

4.4.2 Livestock
The amount in the left-hand column of Item 0150 in RF-1175 or RF-1167 and item 0165 in RF-1175 is entered here. The Directorate of Taxes has stipulated norm values for most types of livestock. See the Directorate of Taxes’ valuation rules section 3-1-4 at skatteetaten.no.

4.4.3 Stocks
The amount in the left-hand column of Items 0110, 0120, 0130 and 0140 in RF-1175 or RF-1167 and item 0165 in RF-1175 is entered here. Self-produced goods are valued at production cost and purchased goods are valued at their acquisition cost.

4.4.6 Ships, fishing and whaling/sealing vessels etc.
See the Directorate of Taxes’ valuation rules, section 2-1-5 at skatteetaten.no.

4.8.1 Debt from the income statement that has not been precomputed in the tax return
Examples would be trade creditors, prepayments from customers, unpaid employer’s National Insurance contributions and VAT, mortgage debt to a former owner on the transfer of a business, debt to employees etc.

Partner in a business assessed as a partnership (ANS, DA, KS etc.)
As a partner in a business assessed as a partnership, you do not have to submit an income statement and/or personal income form if this is the only business activity you are engaged in. When you submit the tax return electronically, select ”without income statement: I am a partner in a KS, ANS etc. or have income from a joint business from my spouse”. Partners should receive a copy of ””Selskapets oppgave over deltakerens formue og inntekt i deltakerliknet selskap” (Partnership statement of partners’ capital and income in a business assessed as a partnership – RF-1233) You complete form RF-1221 ”Deltakerens oppgave over egen formue og inntekt i deltakerliknet selskap” (Partner’s statement of own capital and income in businesses assessed as partnerships RF-1221) using the information provided in form RF-1233. See also guidelines RF-1222 and the ”Partner model” at skatteetaten.no.

Remuneration for work paid to a personal partner is deemed to be both general income and personal income, see the explanation of Items 1.7.1 and 1.7.4 below. Remuneration for work is not included in the partnership’s business income. The partner’s share of any profit from a business assessed as a partnership will be liable to tax as general income for the partner. Correspondingly, a deduction from a partner’s general income will be granted for the partner’s share of any loss that the partnership incurs. If the partner receives a distribution from the partnership, an addition to the partner’s general income will be calculated. The repayment of paid-up equity is not deemed to be a distribution from the partnership.

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1.7.1 or 1.7.4 Remuneration for work from a business assessed as a partnership
Remuneration for work from a business assessed as a partnership that is engaged in fisheries or a children’s day care centre in the partner’s home should be entered under Item 1.7.1. The amount is taken from Item 1160 in the partner statement (RF-1221). Remuneration for work from other businesses should be entered under Item 1.7.4. You find the amount in Item 1162 in the partner statement (RF-1221). If you have received pay as a limited partner, you must ensure that the amount is entered under Item 2.1 and not Item 1.7.1 or 1.7.4.

1.7.2 or 1.7.5 Setting off calculated negative personal income from a sole proprietorship against remuneration for work from a business assessed as a partnership
Here, you enter personal income that you can set off (see below) against remuneration for work in Item 1.7.1 or 1.7.4. The conditions for making such set-offs are described in guidelines RF-1225 Item 1.21.

The amount to be entered in Item 1.7.2 or 1.7.5 is taken from Item 1.21 in RF-1224E. Both the year’s negative calculated personal income and previous years’ negative calculated personal income carryforward from the sole proprietorship can be included in the amount. You cannot claim a deduction for previously incurred negative personal income from limited liability companies or businesses assessed as partnerships.

1.7.7 or 1.7.8 Share of spouse’s remuneration for work from a business assessed as a partnership
Remuneration you have received for work for a business assessed as a partnership in which your spouse is a general partner is not taxed as pay, but as business income. You enter your share of the remuneration for work under Item 1.7.7 or 1.7.8 if you have not received a separate partner statement, see the description of forms. If the money comes from a business that is engaged in fisheries or a children’s day care centre in the partner’s home, you enter the amount under Item 1.7.7. Otherwise, you enter the share of the remuneration for work under Item 1.7.8. If the overview of the allocation of capital and income between spouses has been completed in the partner statement, the amounts for the partner and spouse should be transferred to Item 2.7.8. If there is a minus sign in front of the amount in the partner statement, the amount must be transferred to Item 3.2.19 in the tax return. If the overview of the allocation of capital and income between spouses has been completed in the partner statement, the total amounts for the partner and spouse from the overview should be entered under Item 2.7.1 or 2.7.4. The spouse must enter the amounts in his or her tax return.

2.1.3, 2.7.7, 2.7.8 or 3.2.19 Business income/ deficit from a business assessed as a partnership
The amount is transferred from Item 1140 in RF-1221. If the partner has run a children’s day care centre in his/her own home, the partner’s share of the profit must be entered under Item 2.1.3. If the partnership has been engaged in fisheries, the partner’s share of the partnership’s profit must be entered under Item 2.7.7 in the tax return. In other cases, the profit should be transferred to Item 2.7.8. If there is a minus sign in front of the amount in the partner statement, the amount must be transferred to Item 3.2.19 in the tax return. If the overview of the allocation of capital and income between spouses has been completed in the partner statement, the total amounts for the partner and spouse from the overview should be entered under Item 2.7.1 or 2.7.4. If there is a minus sign in front of the amount in the partner statement, the amount must be transferred to Item 3.2.19 in the tax return. If the overview of the allocation of capital and income between spouses has been completed in the partner statement, the total amounts for the partner and spouse from the overview should be entered under Item 2.7.1 or 2.7.4.

2.7.10 or 2.7.11 Addition to general income
Information about the calculation of a partner’s additional general income from distributions from businesses assessed as partnerships can be found in the guidelines to the partner statements for businesses assessed as partnerships, RF-1222 Item 1143 and RF-1288 Items 201-216. If the overview of the allocation of capital and income between spouses has been completed in the partner statement, the amounts for the partner and spouse from Items 1243 and 1244, respectively, should be entered in the tax return.

3.1.12 or 3.3.7 Gain/loss on the sale etc. of a holding in a business assessed as a partnership
The amount is in Item 1145 in RF-1221. If income and capital has been allocated between the spouses, the amounts for the partner and his/her spouse are also entered under Items 1245 and 1246, respectively. Gains are entered under Item 3.1.12 in the tax return, while any loss is entered under Item 3.3.7.

4.5.4 or 4.8.1 Share of capital/debt in a business assessed as partnership
You will find the amount under Item 1101 in RF-1221. A share of positive net capital should be entered under Item 4.5.4 in the tax return, while any share of negative net capital should be entered under Item 4.8.1. If the overview of the allocation of capital and income between spouses has been completed in the partner statement, the amounts for the partner and spouse from Items 1201 and 1202, respectively, should be entered in the tax return.
Part 4 Important forms

Income statement
Self-employed persons etc. have a duty to submit an income statement as an enclosure with their tax return. Those who have a bookkeeping obligation must submit “Income Statement 1” (RF-1175), see guidelines RF-1176. Those with an obligation to keep accounts must submit “Income statement 2” (RF-1167), see guidelines RF-1168. Other self-employed persons etc. who prepare annual accounts voluntarily, can submit RF-1167 instead of RF-1175. Visual artists who are not engaged in other business and who do not have an accounting obligation can use RF-1242, see guidelines RF-1247.

If you have operating revenues of NOK 50,000 or less, you may, on certain conditions, be exempt from the obligation to submit an income statement, see Part 2 above. Nor do you need to submit an income statement if you only have business income from:
• a business assessed as a partnership (ANS, DA, KS etc.)
• a joint enterprise allocated from a spouse
• a share of the proceeds from fishing and hunting
• childminding in your own home

Partner statement
Partners in a business assessed as a partnership (ANS, DA, KS etc.) receive a copy of RF-1233 “Partnership statement of own capital and income in businesses assessed as partnerships” from the partnership. You must yourself create RF-1221 “Partner’s statement of own capital and income in businesses assessed as partnerships” as an attachment to your tax return; check the information in RF-1233. The amounts are transferred to the correct items in the tax return. Make sure that the partner statement is correctly filled in.

RF-1013 “Kostpris for landbrukseiendom” (Cost price for agricultural property - in Norwegian only)
The pertaining guidelines are RF-1014.

RF-1016 “Formue av skogseiendom” (Capital value of forest properties in Norwegian only)
See guidelines (RF-1017) about which forest owners must submit RF-1016 for 2012.

RF-1022 “Salary and pension costs”
If your business has paid wages or other remuneration, you must submit Certificates of Pay and Tax Deducted. In such case, you must submit control statement RF-1022 together with your tax return.

RF-1034 “Fordeling av inntekt og formue mellom kommuner” (Allocation of income and capital between municipalities - in Norwegian only)
In this form, you propose the allocation of capital and income between the municipalities.

RF-1052 “Avstemming av egenkapital” (Reconciliation of equity in Norwegian only)
If you submit RF-1167, you must also submit RF-1052.

RF-1053 “Fradråd i skatt for forskning og utvikling” (Deduction in tax for research and development – in Norwegian only)
If you are claiming a deduction in tax for expenses relating to approved research and development projects, you must submit RF-1053. This form must be signed by an auditor. The guidelines are included in the form.

RF-1084 “Avskrivning” (Depreciation - in Norwegian only)
The form specifies the depreciation entered in the income statement. If there is a remaining positive or negative balance in balance group a, b, c, d or j in the years after the business was wound up, you transfer the income or deduction directly from RF-1084 to your tax return. See the pertaining guidelines, RF-1270.

RF-1098 “Formue av næringsseiendom” (Capital value of commercial property - in Norwegian only)
See the pertaining guidelines, RF-1099.

RF-1109 “Uttak fra norsk område for skattelegging” (Withdrawals from the Norwegian taxation area - in Norwegian only)
See the pertaining guidelines, RF-1110. This form is only available as a paper edition. It can be obtained from skatteetaten.no and must be scanned and submitted as an attachment to the tax return.

RF-1122 “Overnattings- og serveringssted” (Hotels, pubs, restaurants etc - in Norwegian only)
RF-1125 “Bruk av bil” (Car use - in Norwegian only)
You must submit this form if you are claiming a deduction for vehicles of your own or for leased vehicles. The guidelines are on the reverse of the form.

RF-1147 “Deduction for tax paid abroad by a person (credit)” See the pertaining guidelines, RF-1148.

RF-1149 “Næringsinntekt skattlagt i utlandet” (Business income taxed abroad - in Norwegian only)
The guidelines are on PAGE 2 of the form.

RF-1150 “Nedsetting av inntektsskatt på lønn” (Reduction in income tax on wages - in Norwegian only)
This form may be relevant in some cases if you have received pay from sources abroad. A more detailed explanation is provided on PAGE 2 of the form.

RF-1177 “Landbruk” (Agriculture - in Norwegian only)
See the pertaining guidelines, RF-1178.

RF-1213 “Fiske” (Fishing - in Norwegian only)
See the pertaining guidelines, RF-1214.

RF-1217 “Forskjeller mellom regnskapsmessige og skattemessige verdier” (Differences between accounting and tax values - in Norwegian only)
This form only applies to those who submit RF-1167. See the pertaining guidelines, RF-1218.

RF-1219 “Gevinst- og tapskonto” (Profit and loss account - in Norwegian only)
See the pertaining guidelines, RF-1210.

RF-1221 "Deltakerens oppgave over egen formue og inntekt i deltakerliknet selskap” (Partner’s statement of own capital and income in businesses assessed as partnerships - in Norwegian only)
See the pertaining guidelines, RF-1222.

RF-1223 "Drosje- og lastebilnæring” (Taxi and heavy goods vehicle businesses - in Norwegian only)
If you have a licence for personal conveyance in an unscheduled service or are engaged in heavy goods vehicle transport, you must submit RF-1223.

RF-1224 "Personal income from sole proprietorships”
If you submit an income statement, you must also submit RF-1224. See the pertaining guidelines, RF-1225.

RF-1269 "Foretak som bruker IFRS eller forenklet IFRS" (Enterprises that use IFRS or simplified IFRS - in Norwegian only)
More information

Guidelines:
• Guidelines to the individual items
• Guidelines for foreign employees and self-employed persons
• Guidelines for persons resident abroad who receive pension from Norway

Brochures containing information for foreign employees staying in Norway:
• Information for foreign employees: Tax Return 2012
• Information for foreign employees: Deductions for commuters
• Information for foreign employees: Standard deductions

Other brochures:
• Avgift på arv og gaver (Tax on inheritance and gifts – in Norwegian only)
• Familiebarnehager og skatt (Day care centres for children in private homes and tax – in Norwegian only)
• Fradrag for arbeidsreiser – reiser mellom hjem og fast arbeidsplass (Deduction for travel to/from work – travel between the home and permanent workplace – in Norwegian only)
• Paid employment in the home

Other information:
• New tax rules for pensioners
• Pendlere, bosted, skatteforhold (Commuters, place of residence, tax matters – in Norwegian only)
• Salg mv. av fast eiendom (The sale etc. of real property – in Norwegian only)
• Skatt ved utleie av bolig (Tax on the letting of housing – in Norwegian only)
• Skatteregler ved barnepass for foreldre, dagnamnner og praktikanter/au pair (Tax rules relating to childminding for parents, childminders and nannies/au pairs – in Norwegian only)
• Ungdom, arbeid og skatt (Young people, work and tax – in Norwegian only)

Other information:
• The help program "Enkel skatteberegning 2012" (Simple tax calculation 2012 – in Norwegian only) at skatteetaten.no/skatteberegning
• List of Codes for Certificates of Pay and Tax Deducted

You can find this information and more at skatteetaten.no or by asking at the tax office.

REMEmBER TO sUBMiT YOUR TAX RETURn, BUT CHECK THAT IT IS CORRECT BEFORE YOU sUBMiT IT

YOU CAN sUBMiT YOUR TAX RETURn AT sKATTEETATEn.nO OR ALTInn.nO.
How to amend and submit your tax return online

Most self-employed persons submit a tax return with income statement 1 (RF-1175). If you fill in income statement 1, you must also submit personal income form RF-1224. Otherwise, your business circumstances decide which other additional forms you must submit.

Let us go through an example:

Kari needs to fill in and complete a tax return for self-employed persons. She logs on via skatteetaten.no (see information about logging-on on page 15). After logging on, she comes to My Message Box > For processing. There she finds her precompleted tax return for self-employed persons.

Kari’s tax return has already been completed with information about residence, interest income/expenses and children’s day care centre expenses. It looks like this.

She now needs to fill in her business information. Kari does this by clicking the tab for Income statement 1 (RF-1175). The income statement is completed in three stages. You can see below what the page looks like before starting to fill it in.

To enter the information, Kari must click the individual main items.

For example, if you have depreciation on operating equipment, you must also fill in and submit RF-1084 Depreciation.

Kari is a photographer and has assignments for magazines and advertising agencies. Kari’s business is simple and straightforward and she has decided to keep her own accounts and submit her tax return online without using an accountant.

– Kari receives operating revenue from the business, which in 2012 amounted to NOK 710,000.

– Kari has invested in photographic and computer equipment when she started the business two years ago. She depreciates the investment in her accounts. The value of the equipment at the start of the year was NOK 115,000.

– Kari has her own premises for the business, which she rents. The rent cost is NOK 40,000.

– Kari uses her own private car when out on assignments (5,000 km x NOK 3.9 /km).

– Kari also has expenses for materials for her photographic work. The cost of these goods is NOK 80,000.

– Kari has expenses for telephone and internet, which are used both privately and for the business. The expenses for electronic communication are NOK 32,000. NOK 6,000 of this is for private use (standard amount).
Step 1 Specify the result
Under ITEM 9900 Total operating revenues, she enters her total income from the business. Also note that the previous year’s value must be entered. She finds the values for the previous years in the tax return that was submitted the year before. She finds this in My Message Box > Archived.

ITEM 9910 Total operating costs is a little more detailed. When you open the page, some items are set up in advance. Other items must be obtained from the drop-down menu at the foot of the page. The screen below shows the page for entering operating costs after she has filled her costs in.

In ITEM 4005, she fills in her costs for goods (materials and similar).
In ITEM 6300, she enters her rent costs.
In ITEM 6995, she enters various office expenses, including the cost of electronic communication such as mobile phone and the internet.
In ITEM 7080, Kari enters the deductible use of private car for business (5,000 km at NOK 3.9/km). This item must be added from the drop-down list at the foot of the page.
In ITEM 7098, she enters the deductible use of private car for business (5,000 km at NOK 3.9/km). This item must be added from the drop-down list at the foot of the page.

Step 2 Specify the balance sheet
After filling in operating revenue and expenses, the balance sheet must be specified.

In ITEM 9950 Total Assets, Kari enters a bank deposit of NOK 75,000. Together with the output value from the depreciation form, Total Assets are NOK 155,500.
Under ITEM 9960 Taxable Equity, Kari enters her equity, which is NOK 135,500.
In ITEM 9990 Total Debts, Kari enters a debt item for VAT due of NOK 20,000.
The screen to the right shows the income statement as it appears after specification of the results and balance.
Step 3 Final calculation
The final calculation is the last stage in completing the income statement. Kari clicks "Allocate business income and calculate personal income".

Kari allocates her business income as shown in the screen below. She must also open additional form RF-1224 in order to calculate her personal income. She does this from the drop-down list at the foot of the page.

After RF-1224 has been filled in, she goes back to the summary page. Now she must perform the last task, "Specify annual result and reconcile equity". When the reconciliation is complete, ITEM 0425 Taxable Equity must be equal to ITEM 9960 in the income statement. In this case, Kari adjusts items under ITEM 0422 Total private account.

When Kari has finished filling in stage 3, there should be a green tick in front of
• "Allocate business income and calculate personal income"
• "Specify annual result and reconcile equity"

Checking and submitting the tax return
Kari’s business information is now complete and she can go back to the tab with her tax return. The tax return has been updated with the information from the income statement and she can start submitting by clicking the button "Check the form".
Submitting a tax return without an income statement

If you meet the conditions described in Part 2, you can submit a tax return without an income statement. When you click the tax return in My Message Box, you select submission without an income statement.

You then see the tax return, together with a wizard for filling in operating revenue and expenses. The wizard replaces the business information shown in the example above.

**Simple business information without further specification in attachments**

This is what the wizard looks like for those who do not need to specify the amounts in additional forms:

- **Total operating revenues**
  Here you enter all your operating revenues. This field corresponds to Item 9900 in the income statement.

- **Total operating expenses**
  Here, you enter your total deductible operating expenses. This field corresponds to Item 9910 in the income statement.

- **Operating profit/loss**
  The operating result is transferred to the correct item in the tax return.

- **Estimated personal income**
  If you make use of the exemption from the obligation to submit an income statement, the submission of RF-1224 “Personal income from sole proprietorship 2012” is voluntary. If you do not submit the form, the amount under “Profit/loss for the year” will be used as your estimated personal income.

  If you wish to calculate your personal income, you should submit form RF-1224 together with your tax return. You must submit RF-1224 if your estimated personal income is negative, whether for the income year in question or as a loss carryforward.
Simple business information that must be specified using additional forms

This is what the wizard looks like for those who need to specify depreciation, profit or loss on the sale of operating equipment or personal income.

How to log on

The following methods give you online access to your tax return at skatteetaten.no:

1. ID-porten/MinID
   If you have registered as an ID-porten/MinID user and provided your mobile phone number and e-mail address, you will receive single-use codes immediately by SMS.
   You need the following to register:
   * a personal ID number/D-number
   * a mobile phone number and/or e-mail address
   * PIN codes*
   
   * You need a set of PIN codes to register for the first time (If you do not have these codes, you must order them from skatteetaten.no/pin or via SMS, write PINKODER <space> Norwegian personal ID number (11 digits) and send to 02111.)

2. BankID
3. Buypass
4. Commfides

Once you have chosen your log-on option, follow the instructions as you see them.

These are specified by filling in additional forms. The wizard opens any necessary forms and the amounts are automatically transferred back to the wizard. When the wizard has been completed, the operating profit or loss is transferred to the correct item in the tax return.
1913 – 2013

100 YEARS OF TAX RETURN

1913 was the first year in which the country’s inhabitants had to fill in a tax return. The centenary marks an important event in Norway’s history. For the first time, people had to submit information concerning their finances themselves, a change which would make the tax assessment process more accurate and fairer. The tax return is based on trust between the government and the individual and represented a milestone in the development of democracy.

Oslo, 26 January 1959. Woman sits with forms and enclosures, thinking and scratching her head.