



Postboks 430, Alnabru, 0614 Oslo

# Tax return

## for wealth and income tax - wage earners and pensioners etc. 2018

0400

Nordmann Ola  
Bolignr.: H0202  
Stredet 15 A  
3333 Skattevig

Personal identification number **031163 00331**  
Tax class 1E  
Date og birth, spouse 100664 00360

Explanations of all the items and information on how to  
alter items/amounts can be found at [skatteetaten.no/finditem](http://skatteetaten.no/finditem)

	<u>Income/Deduction</u>	<u>Changed to</u>	<u>Wealth/Debt</u>	<u>Changed to</u>
<b>2.1</b>	<b>Pay and equivalent benefits</b>		<b>628 000</b>	
2.1.1	Pay, Skattvik Bil		580 000	_____
2.1.1	Free car		48 000	_____
	Total basis for Nat. Insurance contrib. (8,2%)		628 000	
	Total basis for bracket tax		628 000	
<b>2.8/4.3</b>	<b>Housing and other real property</b>		<b>901 000</b>	
4.3.2	Housing in Skattdal			
	owner share 50 %, Gnr/Bnr 00001/0001		484 000	_____
4.3.5	Undeveloped plots outside income-generating activity			
	owner share 50 %, Gnr/Bnr 00002/0002 in Skattdal		200 000	_____
4.3.5	Undeveloped plots outside income-generating activity			
	owner share 100 %, Gnr/Bnr 00005/0007 in Skatthjelldal		217 000	_____
<b>3.1/4.1/4.5</b>	<b>Interest, deposits, securities, other cap. inc.</b>		<b>10 920</b>	<b>493 000</b>
3.1.1/4.1.1	Interest/deposits in Sparebanken		6 010	_____
3.1.1/4.1.1	241008, Interest/deposits in Sparebanken		400	_____
3.1.4/4.5.2	Yield/value in A/S Forsikring		1 900	_____
3.1.2/4.1.7	Interest/value of bonds, Obligasjon 123		2 510	_____
3.1.2/4.1.7	241008, Interest/value of bonds, Obligasjon 123		100	_____
<b>3.2</b>	<b>Deductions from income employment, etc.</b>		<b>- 120 314</b>	
3.2.1	Minimum standard deduction, own income		- 97 610	_____
3.2.8	Travel deduction 230 days 80 km - NOK 22 350		- 6 354	_____
	If changed, see "Spec. of deduct. for travel"			
3.2.8/3.2.9	Travel deduction from "Spec. of deduct. for travel"			_____
3.2.10	Child-care deduction 1 child NOK 25 000			
	Added travel to/from childminding: no. journeys __x__ km			_____
	Actual travel expenses on public transport			_____
	NOK 25 000 to be divided between spouses/notif reg partner		- 12 500	_____
3.2.11	Union dues total NOK 4 250		- 3 850	_____
<b>3.3/4.8</b>	<b>Interest, debt., other costs and deductions</b>		<b>- 37 200</b>	<b>- 780 000</b>
3.3.1/4.8.1	Interest/debt in Sparebanken		- 25 000	_____
3.3.1/4.8.1	Interest/debt in ABC-bank		- 9 100	_____
3.3.7	Grants for scientific research		- 1 100	_____
3.3.8	Loss on sale of sec. funds, interest comp., Norden Aksje AS		- 2 000	_____
<b>4.2</b>	<b>Home contents/movable property, car, MC etc.</b>		<b>129 000</b>	
4.2.3	Home cont. etc.incl boat worth NOK 50 000			_____
4.2.5	Car etc. list price new NOK 450 000, 2012, XN 98666		90 000	_____
4.2.5	Car etc. list price new NOK 260 000, 2009, HS 65333		39 000	_____
4.2.6	Caravan etc. list price new NOK _____, 2007, CE 4630			_____
<b>3.6/4.9</b>	<b>Total basis for income and wealth tax</b>		<b>481 406</b>	<b>743 000</b>

**Item 4.3.2 - Housing information - Basis for capital value, Housing/Housing company/Jointly owned housing property**

Correct any errors and/or add information. New information may result in the pre-filled tax value changing.

If you would like to see the new tax value, you can calculate it using the housing calculator at [skatteetaten.no/boligkalkulator](http://skatteetaten.no/boligkalkulator)

Have you changed the tax value under item 4.3.2 because you can document that the tax value exceeds

30% (primary dwelling) or 100% (secondary dwelling) of the dwelling's documented market value?

Please answer the questions below. If you own residential properties other than those listed below, see [skatteetaten.no/bolig](http://skatteetaten.no/bolig)

**(1) Stredet 15 A**

**Holding no. (gnr):** 00001 **Parcel no. (bnr):**0001 **Section no. (Seksjonsnr.):** 6 **Lease no. (Festenr.):** 66

Calculated marked value for dwelling (residential property):	1 936 000
Calculated marked value for dwelling (documented market value):	
Tax value:	484 000

	<b>Basis</b>	<b>Corrected to</b>
Owner share	50%	_____
Housing type (Detached house, Apartment, Small house):	Detached house	_____
Year of construction	1980	_____
P-ROM/Living area (in whole m2)	160 m <sup>2</sup>	_____
Primary/secondary dwelling	Primary dwelling	_____
I am able to document that the tax value is too high compared to the actual marked value		
Actual marked value		NOK _____
Date of valuation, etc.		_____

**1.2/1.5 Information on personal circumstances, etc.**

- 1.5.2 In 2018, did you receive tax-free winnings or benefits from events organized by the mass media with a total value of NOK 100 000 or more? If so, state the amount/value: See skatteetaten.no for more information on tax-free winnings. NOK \_\_\_\_\_
- 1.5.3 In 2018, did you receive inheritance or gift with a total value of NOK 100 000 or more? If so, state the amount/value: NOK \_\_\_\_\_  
If you have received property through inheritance or as a gift, you must ensure that the property is entered under item 4.3.2 (housing)/item 4.3.3 (holiday home) with the correct tax value. You must specify the property's input value, the date of purchase and the method used to determine the input value. If you submit your tax return on paper, you must include this information in an attachment. The input value should be set to the market value or the previous owner's input value, depending on the previous owner's tax position; read more at skatteetaten.no/inngangsverdi. If the property is not already pre-filled, in the same attachment, you must also specify the property's municipality, holding no. (gnr.), parcel no. (bnr.), (and the housing company's organisation number where applicable) and the address of the property.
- 1.5.4 Have you carried out unpaid assignments for an organisation and received financial support from close family with a total value of NOK 100,000 or more? If so, state the amount you have received NOK \_\_\_\_\_  
Read more at skatteetaten.no/finnpost. If the financial support originates from sources other than close family, you must enter the total value of the support under item 2.1.1.
- 1.5.6 Incomes, deductions, wealth and debt abroad must be entered under the appropriate item in the tax return. See skatteetaten.no/finditem
- Are you claiming an allowance for tax paid abroad (credit deduction)? (Fill in form RF-1147) Yes \_\_\_\_  
Are you claiming a reduction in tax on wages earned during employment abroad? (Fill in form RF-1150) Yes \_\_\_\_
- Are you requesting the termination of tax liability as a resident (emigration for tax purposes)? You must provide more detailed information below and change the items which are affected.  
Which country are you resident in? \_\_\_\_\_  
Date of cessation of tax obligation: \_\_\_\_\_
- Are you claiming to be a tax resident in Norway or under a tax treaty? Yes \_\_\_\_  
You must provide more detailed information below and change the items which are affected.  
Which country are you resident in? \_\_\_\_\_  
Date of change in residence under tax treaty: \_\_\_\_\_
- Have you received salary from an international organisation for which you are claiming exemption from taxation in Norway? Yes \_\_\_\_  
Specify any changes under item 2.1.1.  
Enter the name of the organisation: \_\_\_\_\_
- Have you ceased to be a member of the Norwegian National Insurance scheme? Yes \_\_\_\_  
Are you exempt from the obligation to pay for paying National Insurance contributions in Norway? Yes \_\_\_\_  
Date of cessation: Date from \_\_\_\_\_  
Period of exemption: Date to \_\_\_\_\_
- 1.5.12 Are you claiming tax limitation due to your inability to pay tax under Section 17-4 of the Tax Act? Yes \_\_\_\_  
Regarding who may be entitled to such tax limitation, see skatteetaten.no/finditem
- 1.5.13 Name of the representative/person you want us to contact regarding your tax affairs:  
Name of contact person: \_\_\_\_\_  
E-mail address of contact person: \_\_\_\_\_
- 1.3 Have you gotten married since 31.10.2017 and prefer to be jointly assessed with your spouse? Yes \_\_\_\_
- 1.5.7 Put a cross if you would like your tax return to be sent to you in a different language next year: : Bokmål\_\_Nynorsk\_\_Nordsamisk\_\_  
If you're an online user, you must change preferred language at Norge.no



**3.2.8/3.2.9 Itemisation of the travel deduction**

3.2.8	Travel deduction, home work _____	days at _____	km (return journey) à NOK 1,56/0,76	NOK _____
3.2.8	Travel deduction, home work _____	days at _____	km (return journey) à NOK1,56/0,76	+ _____
3.2.8	Travel deduction, home work _____	days at _____	km (return journey) à NOK1,56/0,76	+ _____
3.2.8	Travel deduction, home work _____	days at _____	km (return journey) à NOK1,56/0,76	+ _____
3.2.8	Travel deduction, home work _____	days at _____	km (return journey) à NOK1,56/0,76	+ _____
3.2.9	Travel deduction, home visits _____	visits at _____	km (return journey) à NOK 1,56/0,76	+ _____
3.2.9	Home visits to residences outside the EEA-actual, number of journeys ____ means of transport _____			+ _____
	Total deduction item 3.2.8/3.2.9			= _____
	Road tolls/ferry expences if they exceed NOK 3 300			+ _____
	Airplane tickets (special conditions apply; see skatteetaten.no/reisefradrag)			+ _____
	Total			= _____
	Non-deductible amount			- 22 350
	<b>Transfer the sum total to item 3.2.8/3.2.9</b>			= _____

**Enter amounts that are not been pre-filled here.**

Item no	See skatteetaten.no	Please write clearly!	Income/Deduction	Wealth/Dept
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

\_\_\_\_\_  
Date Signature Telephone



## Provisional calculation of taxes and duties for 2018

	<u>Basis</u>	<u>Tax/Duties</u>
<b>Wealth tax to::</b>		
The State	743 000	0
Municipality	743 000	0
<b>Income tax to:</b>		
The State, equalization tax	481 406	36 479
Municipality and county	481 406	61 652
The State, bracket tax on personal income	628 000	16 563
<b>National Insurance contributions:</b>		
Pay etc. (8,2%)	628 000	51 496
Total taxes and duties in tax class 1E before tax deductions		166 190
<b>Provisionally calculated tax after deductions</b>		<b>166 190</b>
-Withholding tax (deducted by declarant, etc.)		175 625
Provisionally calculated overpaid tax (excluding interest)		9 435

### When will my tax assessment notice arrive?

Tax assessments are not sent out on specific dates, but as soon as the tax returns concerned have been processed. This means that you may receive your assessment notice in June, August or September, or in October at the latest. If you submit on paper, you will not receive your tax assessment notice until August at the earliest.

### Tax refund

If your tax assessment indicates that you have paid too much tax, the money will be transferred to

\*\*\*\* \* 12345

If you would like your tax refund to be paid into an account, other than the suggested account or if you would prefer to receive it on a payment card, you must tell the Tax Administration. Read more at [skatteetaten.no/endrekonto](http://skatteetaten.no/endrekonto)

**Additional advance tax paid after 1 February 2019 will not be included in the tax calculation, but will be credited in your tax assessment. If you wish to avoid paying interest on any underpaid tax, you must pay additional advance tax by 31 May 2019. This deadline applies if you have been granted an extension to the deadline for submitting your tax return. Any payment is voluntary.**

**You must use the following information when paying:**

**Account no :** xxxx xx xxxxx  
**Name :** NN skatteoppkreverkontor  
**KID - nr :** yyyyyyyyyyyyyyyyyyy  
**IBAN :** NOzz zzzz zzzz zzz  
**SWIFT/BIC :** NDEANOKK



## The tax return is pre-filled, not fully completed. Check the information

- Is the information given in your tax return correct? Check bank deposits, debts, interest, salary, parental allowance, pension, pension, housing, travel allowance, car/boat, shares and other circumstances that affect your tax.
- Have there been any important changes in your personal finances since last year? You might for example have got a new job, buy a new residential property or taken out a new loan. Perhaps you have to travel further to get to work now, or maybe you have become a commuter or retired?
- Is any information concerning income, loans or property abroad missing? This information is required. We impose additional tax if you fail to declare such information.
- Check whether you are entitled to make additional deductions. Visit [skatteetaten.no/fradrag](https://skatteetaten.no/fradrag) and try the deduction wizard.
- For guidances to the items, see [skatteetaten.no/finnpost](https://skatteetaten.no/finnpost)
- If you have checked all the information and are satisfied that everything is correct, you do not need to submit the tax return.
- If you need to add or alter an item, doing it online is easy. See [skatteetaten.no/skattemelding](https://skatteetaten.no/skattemelding)
- If you add or correct an item in your tax return - you should keep the necessary documentation in a safe place, so that you can retrieve it again easily if the Norwegian Tax Administration asks to see it.
- **If you have to make any changes which mean that you need to submit the tax return, the deadline is 30 April.**

### New for this year

- Difi are now responsible for registering/changing the language for those who are registered in the Norwegian Digital Contact Information Register.
- Tax class 2 for spouses is abolished. Wealth is still assessed jointly for spouses.
- The subsistence deduction for commuters is abolished if there are cooking facilities in the commuter accommodation. Costs related to lodging (accommodation) can be claimed for 24 months.
- Short-term letting of dwellings is tax liable.
- Valuation discount on shares is increased from 10% to 20%.
- The tax rate on general income is reduced from 24% to 23%.

### Visit [Skatteetaten.no](https://skatteetaten.no) for more information on various topics, e.g.

- Housing: Has your housing information been included? Read more at: [skatteetaten.no/bolig](https://skatteetaten.no/bolig)
- Spouses – allocation of income between spouses, read more at: [skatteetaten.no/skattemelding](https://skatteetaten.no/skattemelding)
- Commuters and business travellers, read more at: [skatteetaten.no/pendler](https://skatteetaten.no/pendler)
- Inheritance and gifts, read more at: [skatteetaten.no/arv](https://skatteetaten.no/arv)

### Submitting on paper?

If you are unable to submit your tax return online, you must send it to Skatteetaten. You will find the address at the top of page 1.