



Tax return 0400 for wealth and income tax - personal self-employed persons, etc. 2019

Nordmann Kari
Bolignr.: H0202
Stredet 15 A
3333 Skattevig

The tax return for personal self-employed persons must be submitted and it must be submitted elektronically!

Norwegian national identity number **100664 00360**
Tax class
Date of birth, spouse **031163 00331**

Explanations of all the items and information on how to alter items/amounts can be found at the skatteetaten.no/finditem

Income/Deduction **Changed to** **Wealth/Debt** **Changed to**

2.1 Pay and equivalent benefits

2.8/4.3 Housing and other real property 749 000

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 00143/0001 in Skattvik	65 000	_____

3.1/4.1/4.5 Interest, deposits, securities, other cap. inc. 11 950 532 000

3.1.1/4.1.1	Interest/deposits in Sparebanken	6 250	_____	209 000	_____
3.1.1/4.1.1	241008, Interest/deposits in Sparebanken	400	_____	20 000	_____
3.1.4/4.5.2	Yield/value in A/S Forsikring	2 300	_____	42 000	_____
3.1.2/4.1.7	Interest/value og bonds, Obligations 123	2 900	_____	231 000	_____
3.1.2/4.1.7	241008, Interest/value og bonds, Obligations 123	100	_____	30 000	_____

3.2 Deductions from income employment, etc. - 12 500

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	_____

3.3/4.8 Interest, debt., other costs and deductions - 33 850 - 739 500

3.3.1/4.8.1	Interest/debt in Sparebanken	- 27 000	_____	- 710 000	_____
3.3.1/4.8.1	Interest/debt in ABC-bank	- 3 700	_____	- 29 500	_____
3.3.7	Grants for scientific research	- 1 100	_____		_____
3.3.9	Loss on sale of sec. funds, interest comp., Norden Aksje AS	- 2 000	_____		_____

4.2 Home contents/movable property, car, MC etc.

4.2.3	Home cont. etc.incl boat worth NOK 50 000		_____
4.2.5	Car etc. list price new NOK 320 000, 2010, FS 26980	48 000	_____
4.2.5	Car etc. list price new NOK 579 000, 2012, HB 36880	115 800	_____

3.6/4.9 Total basis for income and wealth tax 0 705 300

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

Here, you must correct any errors and fill in any missing 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.

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?

Fill in the fields below. If you own residential properties other than those listed below, see skatteetaten.no/bolig

(1) Stredet 15 A

Holding no. (gnr): 00001 **Parcel no. (bnr):**0001

Section no. (Seksjonsnr.): 6 **Lease no. (Festenr.):** 66

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

	Basis	Corrected to
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 ²	_____
Primary-/secondary dwelling	Primary dwelling	_____

I am able to document that the tax value is too high compared to the actual marked value:

Documented market value of the entire property

NOK

Date of valuation, etc.

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

- 1.5.2 In 2019, 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: NOK _____
See skatteetaten.no for more information on tax-free winnings.
- 1.5.3 In 2019, did you receive inheritance or gift with a total value of NOK 100 000 or more? NOK _____
If so, state the amount/value:
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) or item 4.6.1 if the property is abroad, 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.
- 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? NOK _____
If so, state the amount you have received
Read more at skatteetaten.no/finnpost. If the financial support originates from sources other than close family, you must basically 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 residence for tax purpose in another country 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 31.10.2018 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 for travel			= _____
	Road tolls/ferry expences if they exceed NOK 3 300			+ _____
	Airplane tickets (special conditions apply; see skatteetaten.no/reisefradrag)			+ _____
	Total deduction before non-deductible amount, max. NOK 97 000			= _____
	Non-deductible amount			- 22 700
	Transfer the sum total to item 3.2.8/3.2.9			= _____

Enter amounts that are not been pre-filled here.

<u>Item no</u>	<u>See skatteetaten.no</u>	<u>Income/Deduction</u>	<u>Wealth/Dept</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____



Provisional overview of tax for 2019

	<u>Tax</u>
Advance paid tax	79 000
Additional advance tax paid before 1. February 2020	25 000

Tax refund

If your tax assessment indicates that you have paid too much tax, the money will be transferred to **account **** * 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 a payment card, you must tell the Tax Administration. Read more at [skatteetaten.no /endrekonto](http://skatteetaten.no/endrekonto)

You have received the tax for self-employees persons. This tax return MUST be submitted electronically.

When will my tax assessment notice arrive? You will not receive your tax assessment notice any earlier than August or any later than October. If we have received information on tax that has been paid/deducted or young people's housing savings (BSU), this information will be shown at the top of the page.

According to our records, you received payments to self-employed persons, etc. amounting to NOK 175 000 in 2019. All business income earned in 2019 must be entered in the income statement (RF-1175) under items 3000 - 3900 or under sales income in the Business Tax Return.

Additional advance tax paid after 1 February 2020 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 2020. This deadline applies if you have been granted an extension to the deadline for submitting your tax return. Any payments before 31 May 2020 are 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



This is a tax return for self-employed persons

- You must submit the tax return and you must submit it electronically via altinn.no
- You cannot make use of the submission exemption arrangement.
- You risk having your wealth and income determined through a discretionary assessment and being imposed an enforcement fine if you do not submit the tax return or if you submit it on paper.
- For new self-employed persons, see in particular skatteetaten.no/naering

How do I check my tax return?

- Check the information and enter any information that is missing.
- For guides to the individual items, see skatteetaten.no/finnpost
- For guidance on how to add or alter a post, visit skatteetaten.no
- The "Business Tax Return" is a simpler submission service for businesses with straightforward tax affairs. Read more about who can use the Business Tax Return at skatteetaten.no/enkeloppgave
- If you have a small business with operating revenue not exceeding NOK 50 000, you can opt not to submit an income statement; see skatteetaten.no/enkeloppgave
- **The deadline for submitting the tax return is 31 May.**

New for this year

- The tax rate on general income has been reduced from 23 % to 22 %.
- Rates for step tax have been altered.
- The person allowance has been increased to NOK 56,550.
- A combined, upper threshold amount has been introduced for travel allowance. This limit has been set to NOK 97,000 and applies to travel both within and outside the EEA.
- Changes have been made to the rules concerning the taxation of payments in kind and staff discounts. Read more about this at skatteetaten.no
- The limit for deductions for donations to certain voluntary organisations has been raised from NOK 40,000 to NOK 50,000.
- The valuation discount for shares, fixed assets, etc. has been increased from 20 % to 25 %.
- Changes have been made regarding withholding tax on pensions and disability insurance, etc. for residents of other EEA states. Read more about this at skatteetaten.no

Contact

If you need more information, visit Skatteetaten.no or call the tax information helpline on 800 80 000.
From abroad (+47) 22 07 70 00.