



Postboks 430, Alnabru, 0614 Oslo

Tax return

for wealth and income tax - wage earners and pensioners etc. 2019

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

	<u>Income/Deduction</u>	<u>Changed to</u>	<u>Wealth/Debt</u>	<u>Changed to</u>
2.1	Pay and equivalent benefits		628 000	
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	
2.8/4.3	Housing and other real property		901 000	
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 00005/0007 in Skatthjelldal		217 000	_____
3.1/4.1/4.5	Interest, deposits, securities, other cap. inc.		10 920	493 000
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	_____
3.2	Deductions from income employment, etc.		- 123 154	
3.2.1	Minimum standard deduction, own income		- 100 800	_____
3.2.8	Travel deduction 230 days 80 km - NOK 22 700		- 6 004	_____
	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	_____
3.3/4.8	Interest, debt., other costs and deductions		- 37 200	- 780 000
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	_____
4.2	Home contents/movable property, car, MC etc.		106 500	
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		67 500	_____
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			_____
3.6/4.9	Total basis for income and wealth tax		478 566	720 500

**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 m ²)	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: See skatteetaten.no for more information on tax-free winnings. NOK _____
- 1.5.3 In 2019, 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) 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? 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 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>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Date Signature Telephone



Provisional calculation of taxes and duties for 2019

	<u>Basis</u>	<u>Tax/Duties</u>
Wealth tax to::		
The State	720 500	0
Municipality	720 500	0
Income tax to:		
The State, equalization tax	478 566	33 128
Municipality and county	478 566	59 716
The State, bracket tax on personal income	628 000	18 356
National Insurance contributions:		
Pay etc. (8,2%)	628 000	51 496
Total taxes and duties in tax class 1E before tax deductions		162 696
Provisionally calculated tax after deductions		162 696
-Withholding tax (deducted by declarant, etc.)		175 625
Provisionally calculated overpaid tax (excluding interest)		12 929

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 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 a payment card, you must tell the Tax Administration. Read more at skatteetaten.no/endrekonto

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



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, bought 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 and try the deduction wizard.
- For guidances to the items, see 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
- 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

- 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

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
- Spouses – allocation of income between spouses, read more at: skatteetaten.no/skattemelding
- Commuters and business travellers, read more at: skatteetaten.no/pendler
- Inheritance and gifts, read more at: 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.