



Deduction for tax paid abroad by a person (credit) 2019

See separate guidelines for completion of the form (RF-1148)

Name	National ID number
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1. Salary earned abroad

The amount also should be entered in item 2.1.1 of the tax return

Country where the salary is earned	Currency code	Gross salary earned abroad		Tax paid abroad	
		Amount in currency	Amount in NOK	Amount in currency	Amount in NOK

2. Pensions and disability benefits from abroad

Pensions should also be entered in item 2.2.2 or 2.2.3 of the tax return
Disability benefits should also be entered in item 2.1.9

Country	Type of income	Currency code	Gross income		Tax paid abroad	
			Amount in currency	Amount in NOK	Amount in currency	Amount in NOK
	<input type="radio"/> Pension from private employment <input type="radio"/> Pension according to social law <input type="radio"/> Public Service Pension <input type="radio"/> Other private pension <input type="radio"/> Disability benefits					
	<input type="radio"/> Pension from private employment <input type="radio"/> Pension according to social law <input type="radio"/> Public Service Pension <input type="radio"/> Other private pension <input type="radio"/> Disability benefits					

3. Share dividends from a foreign company

Country where the company is domiciled	Currency code	Gross dividend from abroad		Tax paid abroad	
		Amount in currency	Amount in NOK	Amount in currency	Amount in NOK

4. Other capital income from abroad

Country	Type of income	Item number of the tax return	Currency code	Income from abroad		Tax paid abroad	
				Amount in currency	Amount in NOK	Amount in currency	Amount in NOK

5. Business income/losses and personal income from foreign sole proprietorships

The amounts also should be entered in item 1.6, 2.7 or 3.2.19 of the tax return

Country	Calculated personal income	Business income	Business deficit	Currency code	Tax paid abroad	
	Amount in NOK	Amount in NOK	Amount in NOK		Amount in currency	Amount in NOK

6. Net business income/deficits and remuneration for work from partnerships with business activity abroad

The amounts also should be entered in item 1.7, 2.7 or 3.2.19 of the tax return

Country	Remuneration for work	Business income	Business deficit	Currency code	Tax paid abroad	
	Amount in NOK	Amount in NOK	Amount in NOK		Amount in currency	Amount in NOK

7. Costs directly allocated to foreign income

When you have entered any of these deductions in the tax return, you should specify whether the deductions relate to Norwegian income or income from abroad

		Norway	Abroad	Proportional allocation	Amounts related to income from abroad (NOK)
7.1	Tax return item 3.2.2 actual expenses	<input type="radio"/>	<input type="radio"/>		
7.2	Tax return item 3.2.7 extra expenses in connection with stays away from home	<input type="radio"/>	<input type="radio"/>		
7.3	Tax return item 3.2.8/9 net deduction for travel between the home and permanent workplace	<input type="radio"/>	<input type="radio"/>		
7.4	Tax return item 3.2.11 union dues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
7.5	Tax return item 3.2.12 premiums for job-related pension schemes	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
7.6	Tax return item 3.2.13 seafarers' allowance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
7.7	Tax return item 3.2.14 special allowance for fishermen and hunters at sea	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

Other allowances that can be claimed as being directly allocated to foreign income

7.9	Losses on the sale of securities in foreign enterprise	<input type="radio"/> Yes <input type="radio"/> No
7.10	Deficits carried forward from previous years for business abroad	<input type="radio"/> Yes <input type="radio"/> No
7.11	Deduction for interests directly related to business in other EEA state	<input type="radio"/> Yes <input type="radio"/> No

8. Capital abroad The amount also should be entered in item 4.6 of the tax return

Country	Category of capital	Asset value Amount in NOK	Currency code	Tax paid abroad	
				Amount in currency	Amount in NOK

9. Partner's share of foreign capital/debt in business assessed as a partnership

The amounts also should be entered in item 4.5.4 or 4.8.3 of the tax return

Country	Share of capital Amount in NOK	Share of debt Amount in NOK	Currency code	Tax paid abroad	
				Amount in currency	Amount in NOK

10. Claim for deduction for foreign tax carried forward

Year	Foreign income tax carry forward (NOK)	Foreign wealth tax carry forward (NOK)
2014		
2015		
2016		
2017		
2018		

11. Claim for carry-back for foreign tax

Are you claiming a deduction in tax for the preceding year for foreign tax that cannot be deducted from this year's tax? Yes No

12. Additional information

Date	Signature
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