

Name and address

## Guidance

### This tax return is for taxpayers who have been subject to both limited tax liability and full tax liability during the income year

If you were subject to limited tax liability for part of the income year and subject to full liability for another part of the income year, you can complete this tax return. However, if you were self-employed during one or both of the periods, you cannot use this form. Instead, you should use forms 04.003 and 04.009.

If, during the period in which you were subject to full tax liability, you received income from abroad in addition to your Danish income, you should also complete form 04.012 and submit it together with your tax return.

### Complete your tax return

It is your responsibility to ensure that all the figures declared are correct. Therefore you should always complete your tax return, even if you do not have any income or deductions other than the amounts already known to the Danish Tax Agency.

At [www.skat.dk/tastelv](http://www.skat.dk/tastelv) under 'Skatteinformation' (Tax information), you can see the information the Danish Tax Agency already holds about you. You can use this information when you complete your tax return. The amount fields on this tax return have been divided into two periods. The first column is for the period during which you were subject to full tax liability, and the other column is for the period during which you were subject to limited tax liability.

Some of the amount fields are shaded. If the field cannot be used for the relevant tax liability period, it is fully shaded. If we ask you to use form 04.071, you should complete that form with the amount in question and submit it together with your tax return. If we ask you to use form 04.031, you should only complete that form if you meet the conditions for being taxed according to the cross-border worker rules and you wish to be taxed according to these.

### Special rules applying to the period with limited tax liability

You can only deduct expenses related to income subject to limited tax liability.

#### Taxation according to the cross-border worker rules

If you have earned at least 75% of your global income in Denmark but are resident for tax purposes in another country, you can choose to be taxed as a cross-border worker. If you wish to be taxed according to the cross-border worker rules, you must fill in and submit the form entitled 'Supplement to tax return for taxpayers with limited tax liability' (form 04.031) together with this tax return. More information about the cross-border worker rules is available on form 04.031.

Read more about cross-border worker rules on form 04.031 or at [www.skat.dk/graensegaenger](http://www.skat.dk/graensegaenger).

#### Regarding deduction for interest payments, maintenance payments, etc. (boxes 44 and 56)

If, for the period during which you were subject to limited tax liability, you wish to deduct maintenance payments etc. (box 56) or private interest payments (box 44), you must meet the conditions for being taxed according to the cross-border worker rules and inform the Danish Tax Agency that you wish to be taxed according to these.

#### Deduction for wage costs in connection with renovation work and household services

If you are subject to limited tax liability and you own property in Denmark, expenses relating to your Danish property are tax deductible. Use this form to declare the deduction.

If you are subject to limited tax liability and own a primary residence and/or secondary residence abroad, the expenses are only tax deductible if you meet the conditions for being taxed according to the cross-border worker rules and wish to be taxed according to these. Use form 04.031 to declare the deduction.

### Personal allowance if you are subject to limited tax liability for less than one year

If you have been subject to limited tax liability in Denmark for a shorter period than one year, you can choose to have your income converted into income for the full year and combined with your Danish personal allowance (tick box 69). If you do not choose this option, you will be taxed on the basis of your actual income from Denmark for the part year, but your personal allowance will not be used.

### Income for a full year if you are subject to full tax liability for less than one year

If you were subject to full tax liability, you can choose to be taxed on the basis of your actual income for the full year. This means that in addition to the income subject to Danish taxation, you also need to declare any other income received in the period during which you were subject to limited tax liability (this may be income received from abroad or from Denmark, even if you have declared this income for the period in which you were subject to limited tax liability). If you choose this option, you should submit additional information.

### Remember the deadline of 1 July 2026

We must have your tax return on 1 July 2026 at the latest. You can submit it via E-tax (TastSelv) or send it to

Skattestyrelsen  
Postboks 9  
Nykøbingvej 76  
4990 Saksøbing  
Denmark

If you are late in filing your tax return, you will be charged a penalty for late filing of DKK 400 for each day by which the deadline is exceeded. However, maximum DKK 10,000 in total. If your taxable income does not exceed DKK 611,800, the penalty will be DKK 100 for each day by which the deadline is missed, but not more than DKK 5,000 in total.

Please note that the deadline for submitting the tax return may be extended only in special circumstances. If you would like to have the deadline extended, we need you to submit a well-founded application by 1 July 2026.

### Pay your outstanding tax in good time and save money

If you pay your outstanding tax after January and before 1 July 2026 at the latest, you will be charged interest on a daily basis at an annual rate of 3.7 % from and including 1 January to the day when you make the payment. If you do not pay your outstanding tax by 1 July at the latest, we will collect the tax with an interest charge of 5.7%.

The 1 July 2026 deadline applies regardless of whether or not you have received your tax assessment notice. Read more about outstanding tax at [www.skat.dk/outstandingtax](http://www.skat.dk/outstandingtax).

### Further information

More information about the tax return is available at the Danish Tax Agency's website, or you can call us on + 45 72 22 27 95. The tax return forms are available at [www.skat.dk/forms](http://www.skat.dk/forms).

<b>Period of tax liability</b>	<b>Box</b>	<b>Full tax liability</b> <i>(dd/mm - dd/mm)</i>	<b>Limited tax liability</b> <i>(dd/mm - dd/mm)</i>	<b>Field no.</b>
Enter dates for various tax liability periods of the income year. If required, please use the comment field on page 4.				
<b>Personal income subject to labour market contributions (8%)</b>	<b>Box</b>	<b>Full tax liability</b>	<b>Limited tax liability</b>	<b>Field no.</b>
Earned income, fees for board membership, free telephone, company car, etc. before deduction of labour market contributions.	11			202
Fees, income from providing domestic help and the value of any employee benefits before deduction of labour market contributions.	12			210
Anniversary bonuses and termination benefits, etc. before deduction of labour market contributions.	14			243
Other personal income such as private day care provision for children.	15			207
<b>Personal income not subject to labour market contributions</b>	<b>Box</b>	<b>Full tax liability</b>	<b>Limited tax liability</b>	<b>Field no.</b>
Pensions, state education grants (SU), unemployment, sickness and parental leave benefits (dagpenge), etc.	16			204
French tax paid on Danish pension eligible for tax relief in box 16.	775			775
Group life assurance via trade union, grants, certain employee benefits, etc.	17			229
Public service awards.	18			256
Maintenance payments received.	19			212
Return on hybrid bonds.	251			251
Other personal income, such as small employee benefits exceeding a total value of DKK 1,400, income from renting out rented or cooperative home long-term, income from renting out a car and boat, etc.	20			250
Contributions to company old-age pension scheme, group life assurance, etc. deducted from your salary.	347			347
Dividends from employee investment company.	784			784
Distribution from and profit on disposal of shares from an employee investment company.	785			785
Recapture of investor's deductions.	786			068
<b>Deductions from personal income</b>	<b>Box</b>	<b>Full tax liability</b>	<b>Limited tax liability</b>	<b>Field no.</b>
Contributions to personal annuity pension scheme and temporary old-age pension – maximum DKK 65,500.	21		Use form 04.031	416
Repayment of cash benefits (kontanthjælp), introductory benefits for non-Danish individuals, etc.	23			477
Contributions to personal life pension schemes with regular payments out Temporary pension schemes for self-employed persons.	24		Use form 04.031	436
Deductible share of those contributions made before 2010 which were covered by the transitional rules for annuity pension schemes and temporary old-age pensions.	25		Use form 04.031	444
Deductible deposits into a business start-up account.	27			426
Tax-free part of the pension etc. (that part of the pension under box 16 which cannot be taxed in Denmark).	28			475
Deductions for certain non-Danish guest students who began their studies after 2010.	437			437
Deductions for non-Danish mandatory social contributions.	459	Use form 04.012		459
Other deductions from personal income.	29			425
<b>Income from capital</b> <i>Deductible losses must be entered with a minus sign</i>	<b>Box</b>	<b>Full tax liability</b>	<b>Limited tax liability</b>	<b>Field no.</b>
Profit or loss on bond-based investment units with minimum taxation.	30			330
Interest income from bank deposits etc. Interest income from bonds and mortgage deeds held in a custody account in a Danish bank and distributions from bond-based investment undertakings subject to minimum taxation where tax on dividends is not withheld at source. Positive return on certain pension schemes (covered by section 53A of the Danish Pension Tax Act).	31			233
Profit/loss on Danish bonds admitted for trading on a regulated market.	32			327
Reserve fund distributions from mortgage credit institutions, amounts received transferred via an adviser from an investment undertaking and capital appreciation of pension investments and amounts from customer schemes.	33			249
Reserve fund distributions from mortgage credit institutions, amounts received transferred via an adviser from bond-based investment undertakings/investment companies, capital appreciation of pension investments and amounts from customer schemes.	34		Use form 04.031	247
Distributions from Danish bond-based investment undertakings subject to minimum taxation where tax on dividends is withheld at source, and from bond-based Danish investment companies.	35			217
Profit or loss on the termination of certain ship investment schemes. Profit on shares in other investment project partnership activities which have terminated (ophør af anpartsvirksomhed).	36			254

<b>Income from capital</b> <i>Deductible losses must be entered with a minus sign</i>	<b>Box</b>	<b>Full tax liability</b>	<b>Limited tax liability</b>	<b>Field no.</b>
Income from renting out all-year residence for part of the year. Income from renting out a holiday home and room. Income from renting out an apartment in a two-family home. Income from renting out a home (owner-occupied, rented and cooperative home).	37			218
Profit/loss on shares/units in investment companies which are not share-based (market-value principle).	38			239
Other income from capital.	39			214
Profit or loss on bonds not admitted for trading on a regulated market.	40			328
Profit or loss on financial contracts.	346			346
<b>Deductions, income from capital</b>	<b>Box</b>	<b>Full tax liability</b>	<b>Limited tax liability</b>	<b>Field no.</b>
Interest payments on debts to mortgage credit institutions and third-mortgage credit institutions (reallånefonde), and tax deductible capital losses resulting from the refinancing of cash loans for Danish property.	41			483
Interest payments on debts to banks, pension funds, insurance and financing companies, and in connection with charge card schemes and mortgage deeds held in a custody account in a Danish bank related to Danish property.	42			481
Interest payments on student loan.	43		Use form 04.031	489
Interest payments on other debts, including government guaranteed-student loans in a bank, and mortgage deeds not held in a custody account.	44	Use form 04.071	Use form 04.071	485
<b>Assessed deductions</b>	<b>Box</b>	<b>Full tax liability</b>	<b>Limited tax liability</b>	<b>Field no.</b>
Fees for trade union membership – cannot exceed DKK 7,000.	50			458
Deduction for transport between home and work.	51			417
Contributions towards unemployment insurance, flex allowance and other early retirement schemes.	52			439
Contributions towards unemployment insurance (contributions to flex allowance and other early retirement schemes are not deductible).	52			439
Travel expenses (deduction for food and accommodation during travels, cannot exceed DKK 32,800).	53			429
Deduction for fishermen and tax relief on income earned on board ships registered in the Danish International Register of Shipping (limited maritime traffic), and expenses for fees for board membership.	54			419
Donations to approved associations etc. (cannot exceed DKK 19,000).	55		Use form 04.031	412
Donations to cultural and research institutions.	447			447
Regular donations to approved associations etc.	448		Use form 04.031	448
Maintenance payments to former spouse and child support payments. Obligations to tenant(s) with a life interest in property owned by the taxpayer (aftægtsforpligtelser) etc.	56	Use form 04.071	Use form 04.071	411
Deductible deposits into a business establishment savings account.	57			472
Other employment-related expenses (deduct the first DKK 7,300 before you enter an amount).	58			449
Expenses for listed Danish buildings.	59			456
Deduction for home improvement services (up to DKK 8.600 in 2025)	460		Use form 04.031	460
Deduction for household services – cannot exceed DKK 17,500. (If the property is located abroad, please complete for 04.031) for the period during which you were subject to limited tax liability).	461			461
Standard deduction for childminders.	466			464
Deduction for health insurance and employers' liability insurance, for persons receiving income as co-working spouse.	961			497
<b>Income from shares</b> <i>where tax on dividends is withheld at source. Amounts must be stated before Danish/non-Danish tax on dividends is withheld</i>	<b>Box</b>	<b>Full tax liability</b>	<b>Limited tax liability</b>	<b>Field no.</b>
Dividends on Danish shares admitted for trading on a regulated market or a multilateral trading facility, dividends from Danish share-based investment companies, distributions from Danish share-based investment undertakings subject to minimum taxation and distributions from Danish accumulating investment funds reported to the Tax Agency.	61		Use form 04.031	501
Dividends on Danish shares admitted for trading on a regulated market or a multilateral trading facility, dividends from Danish share-based investment companies, distributions from Danish share-based investment undertakings subject to minimum taxation and distributions from Danish accumulating investment funds not included in box 61.	62		Use form 04.031	505
Dividends on non-Danish shares admitted for trading on a regulated market or a multilateral trading facility, dividends on non-Danish share-based investment companies and non-Danish share-based investment undertakings subject to minimum taxation (dividends from countries without a double taxation agreement or where such agreement doesn't contain a fixed tax rate should be entered in box 452).	63			509
Dividends on Danish shares neither admitted for trading on a regulated market nor on a multilateral trading facility and which have been reported to the Tax Agency.	64		Use form 04.031	310
Dividends on Danish shares neither admitted for trading on a regulated market nor on a multilateral trading facility and distributions of dividends from Danish shares in account-holding investment funds, not included in box 64.	65		Use form 04.031	316

<b>Other income from shares</b>	<b>Box</b>	<b>Full tax liability</b>	<b>Limited tax liability</b>	<b>Field no.</b>
Profit or loss on shares admitted for trading on a regulated market and on share-based units in investment funds subject to minimum taxation, and investment units in accumulating investment funds that are not investment companies. Loss must be indicated by a minus sign (-).	66			<b>502</b>
Gains or losses on shares admitted for trading on a regulated market or a multilateral trading facility and on units in share-based investment undertakings subject to minimum taxation, and on shares/units in accumulating investment funds. Enter losses with a minus sign (-) in front.	67		Use form 04.031	<b>312</b>
Profit/loss on shares/units from share-based investment companies (market-value principle).	345			<b>345</b>
<b>Dividends and distributions</b>	<b>Box</b>	<b>Full tax liability</b>	<b>Limited tax liability</b>	<b>Field no.</b>
Dividends from Danish shares etc. where tax on dividends is not withheld at source.	66			<b>559</b>
Dividends/distributions on Danish shares admitted for trading on a regulated market or a multilateral trading facility where tax on dividends isn't withheld at source.	68		Use form 04.031	<b>624</b>
<b>Personal allowance and income converted into income for the full year</b>	<b>Box</b>	<b>Full tax liability</b>	<b>Limited tax liability</b>	<b>Field no.</b>
If you are liable to pay tax to Denmark for a shorter period than one year: Do you wish to have your income converted into income for the full year and combined with your personal allowance?	69		Yes No	<b>722</b>
<b>Information about owneroccupied homes for calculating property value tax</b>	<b>Box</b>	<b>Full tax liability</b>	<b>Limited tax liability</b>	<b>Field no.</b>
Do you <i>agree</i> that the information stated about your property/properties is accurate and complete? <b>If yes, mark here</b>	166	Yes	No	<b>129</b>
If you disagree, you must correct or add information. This includes information that the Danish Tax Agency does not have about your property/properties. In addition, you must fill in and submit the appendix(es) to the tax return entitled 'Appendix concerning property value tax based on the public property assessment: Danish property' (form 04.052) and 'Appendix concerning property value tax: Non-Danish property' (form 04.053) for the property/properties in question. <b>If yes, mark here</b>	167	Yes	No	<b>130</b>
<b>Marital status</b>				<b>CPR no. (civil reg. no.)</b>
<i>If you are married and would like to be taxed according to the cross-border worker rules in the period during which you were subject to limited tax liability, please submit form 04.031 with the relevant information in boxes 470-478 and state the following:</i>				<b>Date of birth (dd/mm/yyyy)</b>
Your spouse's name and civil registration number or date of birth:				
Please state whether you and your spouse were living at the same address at the end of the income year. If you are liable to pay tax for the whole year, you must state whether you were living at the same address on 31 December. If your tax liability to Denmark ended during the year, you must state whether you were living at the same address on the date when your tax liability ended.	<b>Mark here</b>	Yes	No	
Did your spouse have income from Denmark (such as salary, state education grants (SU), unemployment, sickness and parental leave benefits (dagpenge), income from own business, or did he/she own property in Denmark)?	<b>Mark here</b>	Yes	No	
Was your spouse taxed according to the cross-border worker rules?	<b>Mark here</b>	Yes	No	
<b>Comments</b>				

Date

Signature

Telephone number

Email

You are responsible for ensuring that the tax return is accurate and complete.