

2024

Name and address

Tax return

Personal allowance		CPR no. (Civil reg. no.)	
Included outstanding tax for 2022		Spouse's CPR no. (Civil reg. no.)	
Municipality where registered for tax purposes			
Tax rates for	Health contributions	Municipal tax	Church tax
The Danish Tax Agency's phone number 72 22 18 18		E-mail via www.skat.dk/kontakt	
E-tax (Tast selv) www.skat.dk/tastselv			

Guidance

This tax return is for everyone who is exempt from filing their tax return online. Maybe you have been exempted from Digital Post or maybe you are not subject to paying VAT or payroll tax.

Complete your tax return

Fill in your tax return via E-tax (TastSelv) or on paper and send it to us. You should always complete your tax return and check the information about your income and tax deductions already included on your tax return.

Remember the deadline of 1 July 2025

We need to receive your completed tax return by no later than 1 July 2025 – regardless of whether you send it via E-tax or by regular post.

Please send your tax return to the following address: Skattestyrelsen, Postboks 9, Nykøbingvej 76, 4990 Sakskøbing

Use E-tax and get your tax assessment notice right away

If you complete your tax return via E-tax, you will receive your tax assessment notice immediately after. If you send it to us by regular post, you will not receive your tax assessment notice until after 1 September 2025.

Further information

More information about tax returns is available at www.skat.dk/assessmentnotice. Please call us on (+45) 72 22 27 95 if you have any questions.

Personal income subject to labour market contributions (8%)	Box	Amounts in DKK	Field no.
Earned income, fees for board membership, free telephone, company car, etc.	11	Use form no. 04.072	202
Fees, income from providing help and the value of certain employee benefits	12	Use form no. 04.072	210
Anniversary bonuses and termination benefits, etc.	14	Field locked	243
Other personal income such as private day care provision for children	15		207
Personal income <i>not</i> subject to labour market contributions	Box	Amounts in DKK	Field no.
Pensions, state education grants (SU), daily benefits in the case of unemployment, sickness or maternity/paternity (<i>dagpenge</i>), etc.	16	Field locked	204
Group life assurance via trade union, grants and certain employee benefits etc.	17	Use form no. 04.072	229
Public service awards	18	Field locked	256
Maintenance payments received	19		212
Contributions to company old-age pension scheme, group life assurance, etc. deducted from your salary/wages	347	Field locked	347
Returns on hybrid bonds	251		251
Other personal income, such as small employee benefits exceeding a total value of DKK 1,300, income from renting out rented or cooperative home long-term, income from renting out a car and boat, etc.	20		250
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
Deductions from personal income	Box	Amounts in DKK	Field no.
Contributions to personal annuity pension schemes and temporary old-age Pension - maximum DKK 63,100 (If you are self-employed, see box 24)	21	Field locked	416
Repayments of cash benefits (<i>kontanthjælp</i>), introductory benefits for non-Danish, etc.	23	Field locked	477
Contributions and premiums to personal life pension schemes with regular payments out. Pension schemes financed by the sale of a business (<i>ophørspensioner</i>) and annuity pension schemes under the transitional rule for self-employed	24		436
Deductible contributions to a business start-up account	27		426
Deductions for certain non-Danish guest students who began their studies after 2010	437		437
Other deductions from personal income	29		425

Income from capital <i>Deductible losses must be entered with a minus sign</i>	Box	Amounts in DKK	Field no.
Interest income from bank deposits etc., 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 isn't withheld at source	31	Use form no. 04.072	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	Use form no. 04.072	249
Distributions from Danish bond-based investment undertakings subject to minimum taxation where tax on dividends isn't withheld at source, and distributions from Danish bond-based investment companies	34	Use form no. 04.072	247
Profit/loss on certain ship investment schemes (losses must be entered with a minus sign). Profit on shares in other investment project partnership activities (<i>anpartsvirksomhed</i>)	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 (<i>ophør anden anpartsvirksomhed</i>)	36		254
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
Income from financial contracts	346		346
Other income from capital	39		214
Profit or loss on bonds which have not been admitted for trading on a regulated market	40		328
Deductions, income from capital	Box		Field no.
Interest payments on debts to mortgage credit institutions and third-mortgage credit institutions (<i>reallånefonde</i>), and tax deductible capital losses resulting from the refinancing of cash loans	41	Use form no. 04.072	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	42	Use form no. 04.072	481
Interest payments on government student loans	43	Field locked	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 no. 04.071	485
Assessed deductions	Box	Amounts in DKK	Field no.
Fees for trade union membership – maximum DKK 7,000	50	Field locked	458
Deduction for transport between home and work	51		417
Unemployment insurance, flex allowance and other early retirement schemes	52	Field locked	439
Travel expenses (deduction for food and accommodation during travels) - maximum DKK 31,600	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)	54		419
Donations to approved associations etc. – maximum DKK 18,300	55	Field locked	412
Donations to cultural and research institutions	447	Field locked	447
Regular donations to approved associations etc.	448	Field locked	448
Maintenance payments to former spouse and child support payments. Obligations to tenant(s) with a life interest in property owned by the taxpayer (<i>afstågtsforpligtelser</i>)	56	Use form no. 04.071	411
Investor's deductions	449		067
Deductible deposits into a business establishment savings account	57		472
Other employment-related expenses (deduct the first DKK 7,000 before you enter an amount)	58		449
Expenses for listed buildings	59		456
Deduction for household services – cannot exceed DKK 11,900	461		461
Standard deduction for childminders	466	Field locked	464
Deduction for health and industrial injuries insurance, for individuals who are co-working spouses	961		497
Information about owner-occupied homes for calculating property value tax based on the public property assessment	Box		Field no.
Do you agree that the stated information on your properties is adequate and correct?	166	If yes, mark here	129
Do you disagree? Or do you own a property that the Danish Tax Agency is not informed about? If so, you need to notify us. Tax return appendices on property value tax is submitted to the Danish Tax Agency for the relevant property/properties	167	If yes, mark here and submit the appendix(es)	130

Business closure	Box		Field no.
Did you close a business run by you as a self-employed person? Year of closure: _____	71	If yes, mark here	131 134

Amounts related to your business	Box	Amounts in DKK	Field no.
Profits from self-employment before deduction of amounts transferred for taxation to a co-working spouse (before deduction of labour market contributions and interest)	111		221
Losses from self-employment (before deduction of interest and before transfer from accumulated profits)	112		435
Deduction for co-working spouse – maximum DKK 271,800	113		473
Interest income to your business	114		237
Returns on hybrid bonds to your business	257		252
Distribution to your business from bond-based investment undertakings subject to minimum taxation where tax on dividends is withheld at source, and from bond-based and share-based investment companies	115		246
Profits from sale of real property	308		308
Other income from capital to your business	116		213
Interest payments by your business	117		488
Membership fees (for example for employers' associations) and deduction for health and industrial injuries insurance	118		438

Please remember to complete page 4 and 5. If you wish to be taxed according to the business taxation scheme (special arrangement which includes the possibility of deferring tax payments on income retained within your business against payment of provisional tax at the business tax rate) or the return on capital taxation scheme, you must also fill in the special boxes for these schemes. Enter the profits from non-Danish business activities in form 04.011

Other information about your business	Box	Amounts in DKK	Field no.
Have you enclosed or submitted a request for deferment of payment of taxes and labour market contributions (AM-bidrag), of profit from the transfer of goodwill etc. received in the form of instalment payments? Did you sell a property of which the taxation is allocated according to section 6D of the Danish Act on Taxation of Profit from the Sale of Real Property (<i>Ejendomsavancebeskatningsloven</i>)?	125	If yes, mark here	155
Advance depreciations for 2024 (must also be deducted from the profits of your business, entered in boxes 111/112)	132		531
Remuneration under the Danish Public Lending Right Remuneration Act (the amount must also be stated in boxes 111/112)	133		331
Withdrawals from a business start-up account for purchase of shares etc.	134		235
Reduction of basis for depreciation and amortisation because of use of funds from a business establishment savings account (<i>forlodsafskrivning</i>), including withdrawals to cover payroll costs etc.	135		593
Reduction of basis for depreciation and amortisation because of use of funds from a business start-up account (<i>forlodsafskrivning</i>), including withdrawals to cover payroll costs etc.	136		605
Withdrawals from a business establishment savings account for purchase of shares etc.	137		215
The basis of calculation of tax on account under section 40C of the Danish Act on Amortisation and Depreciation	138		931
The basis of calculation of tax on account under section 40C, succession, of the Danish Act on Amortisation and Depreciation	139		825
Free telephone (calculation of possible spouse discount)	462		462

Return on capital taxation scheme	Box	Amounts in DKK	Field no.
Do you wish to be taxed according to the return on capital taxation scheme?	141	If yes, mark here	184
Return on capital under the return on capital taxation scheme	142		440
Taxation of income according to the rules on counterbalancing cyclical trends (transfer to reserves)	143		445
Transferred from account for counterbalancing cyclical trends with addition of countercyclical tax	144		230

Business taxation scheme	Box	Amounts in DKK	Field no.
Do you wish to be taxed according to the business taxation scheme (special arrangement which includes the possibility of deferring tax payments on income retained within your business against payment of provisional tax at the business tax rate)?	147	If yes, mark here	184
Return on capital under the business taxation scheme	148		432
Taxation of income according to the business taxation scheme (accumulated profits for the year with addition of business tax)	149		434
Interest correction	150		280

Business taxation scheme	Box	Amounts in DKK	Field no.
Interest correction from renting out property to a related person	128		028
Transferred from the accumulated profits account with addition of business tax	151		275
Total transfers for the year, that is amounts actually transferred and values considered to be transferred (company car for example) minus the amounts earmarked for withdrawals in the beginning of the year and increased with the provisions in the end of the year. Transfers stated in box 122 are not to be included	152		895
Transfers as a result of guarantees	122		023
Deposit account at year-end	984		984
Special return on capital calculation	Box	Amounts in DKK	Field no.
Return on capital on shares purchased in connection with the acquisition of a business	162		835
Information about your business <i>Reason for exemption. If "Yes", mark box 301:</i>	Box	Amounts in DKK	Field no.
CVR no. (central business registration no.)/ SE no. (VAT registration no.) _____	300		602
Outstanding VAT/VAT refund at the end of accounting year (VAT refund is indicated by ÷ (a minus sign))	638		638
Is your business exempt from providing financial information (boxes 320 - 380)?	301	Yes No	603
Reason for exemption: 1 __ because of the type of business 3 __ net revenue below DKK 300,000, Information about accounting assistance etc. must be provided	302		604
Information about accounting assistance <i>If "Yes", mark box 301:</i>	Box		Field no.
Have the financial statements or assessment of taxable business profits/losses been prepared with assistance from an accountant?	303	Yes No	607
Nature of accounting assistance (<i>mark as appropriate</i>): 1__ audit and/or preparation of accounts, 2__ review of accounts, 3__ assistance with the format of the accounts, 4__ other	304		608
Accountant's opinion (<i>mark as appropriate</i>): 1__ qualified opinion, 2__ with supplementary information, 3__ unqualified opinion and without supplementary information, 4__ unqualified opinion and supplementary information	305		609
Matters which give rise to qualifications or supplementary information by the accountant (<i>mark as appropriate</i>): 1__ compliance with tax and duty legislation, 2__ compliance with accounting, legislation, 3__ other	306		612
Information from the financial statements	Box	Amounts in DKK	Field no.
Net revenue	320		641
Cost of goods sold	321		643
Sub-contracted work	322		645
Promotion expenses	323		647
Maintenance of real property	324		648
Profit or loss on ordinary activities before depreciation, amortisation and interest	325		652
Book depreciation and amortisation	326		654
Net profit or loss after interest	327		660
Share of the profit or loss (for businesses with more than one owner)	328		662
Inventories	329		631
Fixed assets	330		633
Equity	331		634
Balance sheet total	332		635
Additions during the year of tangible and intangible assets at purchase price	333		666
Disposals during the year of tangible and intangible assets at selling price	334		667
Debt on loans at the end of the year not notified to the Danish Tax Agency	335		669

Information about the assessment of taxable income	Box	Amounts in DKK		Field no.
Value of items for private use (<i>mark as appropriate</i>): 1__ car expenses (for mixed private and business use) 2__ company car under the business taxation scheme 3__ own consumption of goods 4__ other	350			676
Real property, depreciation for tax purposes	351			680
Real property, write off/deduction for demolition	352			681
Real property, reversed depreciation	353			683
Operating equipment, ships and tools and equipment, depreciation for tax purposes	354			688
Intangible assets (goodwill, fitting-out of rented rooms etc.), amortisation for tax purposes	355			689
Write-off of minor assets	356			690
Bad debts	357			684
Inventory write-down for obsolescence	358			685
Provisions deducted	359			686
Specific events	Box			Field no.
Has remission of debt been granted or a composition arranged with the creditors?	380	Yes	No	697

Date

Signature

Phone number

Email address

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