SKATTE STYRELSEN

2025

Appendix to tax return regarding locked fields etc.

CPR no. (Civil reg. no.)

Information from the Danish Tax Agency

This form must be used for correcting locked fields etc. in your tax return.

It is relevant in the following situations:

A. If you are self-employed and want to transfer amounts from the private part of the tax return to the business part of the tax return; or if you work abroad for a Danish employer and want to transfer amounts from Danish income to foreign income;
or if you want to transfer interest income/interest expenses to or from your spouse.

B. If you are not self-employed, and if you operate with a non-calendar income year and want to correct pre-printed information.

A. If you are self-employed and want to transfer amounts from the private part of the tax return to the business part of the tax return; or if you work abroad for a Danish employer and want to transfer amounts from Danish income to foreign income; or if you want to transfer interest income/interest expenses to or from your spouse.

If you are self-employed, you can move the information which the Danish Tax Agency has received from third parties (such as employers, banks, etc.) from the private part of the tax return to the business part of the tax return in respect of the three following boxes:

Box 12 Fees, income from providing domestic help and the value of certain employee benefits.
Box 17 Group life assurance via trade union, grants and certain employee benefits.
Box 34 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.

Please state in the table below the amounts that you would like to transfer to the business boxes (boxes 111, 112 or 115). The amount that you transfer to the business boxes must be included in the amounts that you declare in boxes 111, 112 or 115 on the extended tax return (form no. 04.003).

Similarly, it is possible to move the information which the Danish Tax Agency has received from third parties (employers) from the private part of the tax return to the part of the tax return for foreign income in respect of the following box:

Box 11 Earned income, fees for board membership, free telephone, company car, etc.

Please state in the table below the amounts that you would like to transfer to the boxes for non-Danish income etc. (boxes 401-418). The amounts that you transfer to the boxes for non-Danish income etc. must be included in the amounts that you declare in boxes 401-418 on the tax return for foreign income (form no. 04.012).

B. If you are not self-employed, and if you operate with a non-calendar income year and want to correct pre-printed information.

You may use the 22 boxes under point B on page 2 to declare your income etc. if you need to use the extended tax return (form no. 04.003) and

- you are not self-employed
- you are not a principal shareholder
- you are not a limited partner (shares)
- you operate with a non-calendar income year and are therefore not subject to the rules on field locking.

Submit this form together with your tax return.
The deadline for submitting this form is the same as for your tax return. You can enter the information via E-tax (TastSelv) together with your information for your tax return, or you can send the form to us together with your tax return.

Further information.
Please see **www.skat.dk/english** for furhter information.

A. If you are self-employed and want to transfer amounts from the private part of the tax return to the business part of the tax return etc.

Of the amount in box 11: Earned income etc.	DKK	DKK	is transferred to the tax return for foreign income (form no. 04.012), which must also be attached/enclosed
Of the amount in box 12: Fees etc.	DKK	DKK	is transferred to box 111: Business profit, or to box 112: Business loss
Of the amount in box 17: Group life assurance, grants and certain employee benefits	DKK	DKK	is transferred to box 111: Business profit, or to box 112: Business loss
Of the amount in box 31: Interest income etc.	DKK	DKK	is transferred to box 114: Business interest income
Of the amount in box 31: Interest income etc.	DKK	DKK	is transferred to spouse
Of the amount in box 61: Dividends on Danish shares	DKK	DKK	is transferred to box 115: Distributions to the business
Of the amount in box 34: Distributions etc.	DKK	DKK	is transferred to box 115: Distributions to the business
Of the amount in box 41: Interest expenses on debt to mortgage credit institutions etc.	DKK	DKK	is transferred to box 117: Business interest expense
Of the amount in box 41: Interest expenses on debt to mortgage credit institutions etc.	DKK	DKK	is transferred to spouse
Of the amount in box 42: Interest expense on debt to mortgage credit institutions etc.	DKK	DKK	is transferred to box 117: Business interest expense
Of the amount in box 42: Interest expense on debt to mortgage credit institutions etc.	DKK	DKK	is transferred to spouse

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B. If you are not self-employed, and if you operate with a noncalendar income year and want to correct pre-printed information

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		**202**
Fees, income from providing domestic help and the value of certain employee benefits	12		**210**
Anniversary bonuses and termination benefits, etc.	14		**243**
Personal income *not* 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 *(dagpenge)*, etc.	16		**204**
Group life assurance via trade union, grants and certain employee benefits before deduction of labour market contributions	17		**229**
Public service awards.	18		**256**
Contributions to company old-age pension schemes, group life assurance etc. deducted from your wages/ salaries.	347		**347**
Deductions from personal income	**Box**	**Amounts in DKK**	**Field no.**
Contributions and premiums to personal annuity pension schemes and temporary old-age pension schemes (cannot exceed DKK 65,500). (If you are self-employed, see box 24).	21		**416**
Repayments of social assistance, introductory benefits for foreigners, etc.	23		**477**
Income from capital	**Box**	**Amounts in DKK**	**Field no.**
Interest income from deposits in banks, etc. Interest income from bonds and mortgages in custody as well as distribution from bond-based investment institutes with minimum taxation where no dividend tax is withheld. Positive returns on certain pension schemes (covered by section 53 A of the Danish Pension Tax Act).	31		**233**
Distribution from Danish bond-based investment undertakings subject to minimum taxation where tax on dividends is withheld at source, and distribution from bond-based investment companies.	34		**247**
Deductions, income from capital	**Box**	**Amounts in DKK**	**Field no.**
Interest expenses on debts to mortgage credit institutions and third-mortgage credit institutions (reallånefonde), and tax deductible capital losses resulting from the refinancing of cash loans.	41		**483**
Interest expenses on debts to banks, pension funds, insurance and financing companies, charge card schemes and mortgage deeds held in a custody account in a Danish bank.	42		**481**
Interest expenses on government student loans.	43		**489**
Assessed deductions	**Box**	**Amounts in DKK**	**Field no.**
Fees for trade union membership – maximum DKK 7,000.	50		**458**
Contributions towards unemployment insurance, flex allowance and other early retirement schemes.	52		**439**
Donations to approved associations etc. - maximum DKK 19,000.	55		**412**
Donations to cultural and research institutions.	447		**447**
Regular donations to approved associations etc.	448		**448**
Standard deduction for childminders	466		**464**
Income from shares	**Box**	**Amounts in DKK**	**Field no.**
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		**501**
Dividends on Danish shares neither admitted for trading on a regulated market nor on a multilateral trading facility reported to the Tax Agency.	64		**310**

Remember date and signature!

Date *DDMMYYYY* **Underskrift**

It is your responsibility to ensure that the appendix is accurate and complete.