USER GUIDE
27 AUGUST 2026

Fields in E-tax for companies (DIAS)

Foundations taxed according to sections 1(1)(1) and 1(1)(4) of the Danish Foundation Tax Act (*Fondsbeskatningsloven)*

SKATTE STYRELSEN

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1. Contact details – tab 1

Description
Contact's name
Contact's telephone number
Contact's email
Contact's postcode

2. Accounting information – tab 2

Field number	Type	Description	Guidance text
89	Yes/No	Is the entity liable to pay tax covered by the Danish Executive Order on Minimum Requirements for Large Enterprises (*Mindstekravsbekendtgørelsen for større virksomheder*) (Executive Order no. 1295 of 14 November 2018)? NOTE: If yes, the company must attach the financial statements for tax purposes as an appendix to the tax return. See also Field info.	The Executive Order on Minimum Requirements for Large Enterprises (Executive Order no. 1295 of 14 November 2018) applies in the following cases: (1) The entity liable to pay tax has a net turnover of more than DKK 100 million. The entity must attach the financial statements for tax purposes as an appendix to the tax return. (2) The entity liable to pay tax is part of a group of jointly taxed companies with a total net turnover at the joint taxation level of more than DKK 100 million. All the jointly taxed companies must attach the financial statements for tax purposes as appendices to the tax return. (3) The entity liable to pay tax is on the list of other legal entities listed in section 1(1) paras (1)-(8) and (10) of the Executive Order on Minimum Requirements for Large Enterprises, including electricity companies, cooperative societies, companies liable to pay tonnage tax, banks, companies subject to joint taxation according to section 31A of the Corporation Tax Act (international joint taxation) and companies taxed on recapture of tax losses according to section 15 of Act no. 426 of 6 June 2005, among others. The entity must attach the financial statements for tax purposes as an appendix to the tax return. Further reference is made to section A.B.3.2.1.1 of our legal guide, which contains links to the executive orders on minimum requirements. If the answer is Yes, the financial statements for tax purposes must be attached as an appendix to the tax return. If the answer is No, continue reporting the tax return.
113	Amount	Accounting depreciation	Accounting depreciation and amortisation includes current depreciation and amortisation reflecting the company's consumption pattern for fixed assets. Accounting depreciation and amortisation covers depreciation, amortisation and impairment for the year of property, plant and equipment and intangible assets, including: - buildings - installations - machinery and equipment - transport and other operating equipment - acquired goodwill and know-how and capitalised expenses for rationalisation and development. Enter a numerical value without a plus or minus sign.
115	Amount	Profit or loss from ordinary activities before financing and extraordinary items	Declare the profit or loss from ordinary activities before financing and extraordinary items and taxes. If the result is negative, the amount must be entered with a - (minus sign).
116	Amount	Net profit or loss for the year before tax	Declare net profit or loss for the year before tax If the result is negative, the amount must be entered with a - (minus sign).
117	Amount	Taxes	Declare tax on profit for the year, including adjustment of deferred tax. Expenses in the annual report must be entered with a - (minus sign). Income in the annual report must be entered without a sign.
120	Amount	Inventories	Enter a numerical value without a plus or minus sign. The value of inventories in terms of:

			* Raw materials and consumables * Work in progress * Manufactured goods (possibly including IPO) and goods for resale * Prepayments for goods
121	Amount	Fixed assets	Enter a numerical value without a plus or minus sign. Fixed assets intended for permanent ownership or use by the company: * Intangible assets * Property, plant and equipment * Fixed asset investments
123	Amount	Equity	If equity is negative, the amount must be entered with a - (minus sign). Declare the taxpayer's equity in the form of: * contributed capital: for example share capital/base capital/tied-up capital * reserves * retained profits or losses * share premium on issue
124	Amount	Balance sheet	Enter a numerical value without a plus or minus sign. Declare the sum of all assets. The amount must correspond to the sum of equity, provisions and liabilities other than provisions.

3. Report – tab 5

3.1 Declaration instead of tax return

Field number	Type	Description	Guidance text
232	Yes/No	If the conditions in section 15(3) of the Danish Foundation Tax Act (*Fondsbeskatningsloven*) are met, does the foundation wish to submit a declaration instead of a tax return?	Answer Yes if the entity liable to pay tax fulfils one of the three conditions in section 15(3) of the Foundation Tax Act.
232a	Various options	Basis for submitting declaration - The taxpayer does not have income from business activities, and the income, including tax-free dividend income after deduction of interest expenses and administration fees, does not exceed DKK 100,000. This is after deduction of interest expenses and administrative expenses, but before deduction of distributions. - The foundation operates museums that are open to the public and which, according to section 4(8) of the Foundation Tax Act, have been granted permission to make provisions without restriction for charitable or otherwise non-profit cultural purposes, and whose profit in the income year is used exclusively for the museum's purposes. - The foundation uses the profit only for its purpose and has been allowed to submit a declaration instead of a tax return.	What is the basis for choosing to submit a declaration
232c	Various options	Is the taxpayer's taxable income higher or lower than DKK 25,000?	
232d	Various options	Is the taxpayer's taxable income higher or lower than DKK 100,000?	The taxable income is before deduction of distributions and provisions.

3.2 Income information

Field number	Type	Description	Guidance text
1	Amount	Taxable net business income	Business income minus operating costs associated with the business activity. Calculated according to the general rules. Please note that interest associated with the business activity must also be included here. In the case of internal distributions, please note the distinction between operating costs and distributions. Reference to legal acts: Section 3(1) of the Foundation Tax Act for foundations and associations covered by sections 1(1)(1), 1(1)(2) and 1(1)(4) of that Act. Section 8(1) and (2) of the Foundation Tax Act for associations covered by section 1(1)(3) of that Act.

			Our Danish-language legal guide: C.D.9.4 for foundations and associations covered by sections 1(1)(1) and 1(1)(4) of the Foundation Tax Act C.D.9.11.1 for foundations and associations covered by section 1(1)(2) of the Foundation Tax Act C.D. 9.10.1 for associations covered by section 1(1)(3) of the Foundation Tax Act.
2	Amount	Taxable other net income including taxable dividends	Other non-business income – operating costs associated with other income must be deducted from this. It is important to split the income into 'business' and 'non-business'. The basic deduction is only allowed in 'non-business income'. Interest etc. linked to business income must be included in the business part. Reference to legal acts: Section 3(1) of the Foundation Tax Act for foundations and associations covered by sections 1(1)(1), 1(1)(2) and 1(1)(4) of that Act. Section 8(1) and (2) of the Foundation Tax Act for associations covered by section 1(1)(3) of that Act. Our Danish-language legal guide: C.D.9.5.1 for foundations and associations covered by sections 1(1)(1) and 1(1)(4) of the Foundation Tax Act C.D.9.11.2. for foundations and associations covered by section 1(1)(2) of that Act C.D.9.10.2 for associations covered by section 1(1)(3) of that Act NOTE: See also C.D.9.10.2 tax-free income for associations covered by section 1(1)(3) of the Foundation Tax Act
5	Calculation field	Basic deduction from other income	Foundations covered by section 1(1)(1) of the Foundation Tax Act can claim a basic deduction of DKK 25,000, and associations covered by sections 1(1)(2), 1(1)(3) of that Act can claim a basic deduction of DKK 200,000. The basic deduction can only be claimed in other income. Since it is a basic deduction, its maximum is the amount stated in field 002. The basic deduction cannot be utilised in business income. Reference to legal acts: Section 3(2), second sentence, of the Foundation Tax Act for foundations and associations covered by sections 1(1)(1), 1(1)(2) and 1(1)(4) of that Act. Section 8(3) of the Foundation Tax Act for associations covered by section 1(1)(3) of that Act. Our Danish-language legal guide: C.D.9.5.7 for foundations and associations covered by sections 1(1)(1) and 1(1)(4) of the Foundation Tax Act C.D.9.11.2 for foundations and associations covered by section 1(1)(2) of that Act C.D.9.10.2 for associations covered by section 1(1)(3) of that Act
076	Calculation field	Taxable income before deduction of the year's distributions and losses from previous income years	Field 076 = Field 001 + (Field 002 - Field 005)
3	Amount	Carryforward of tax losses from previous income years	Contains the tax losses for the year carried forward from previous income years. The amount should be entered without plus or minus signs. For separately taxed companies etc. for which no events have occurred during the year affecting the company's loss carryforward, the amount is automatically calculated on the basis of the information in the loss register. If the company etc. disagrees with the automatic calculation, the amount may be overwritten. For separately taxed companies etc. for which events have occurred during the year affecting the company's loss carryforward,

			the amount must be reported. For jointly taxed companies etc., the total carryforward of losses from previous years for the entire group of jointly taxed companies must be reported by the management company.
4	Amount	Sum of all losses related to research activities	This field contains the total loss that forms the basis for the application for payout under the tax credit scheme, see section 8X of the Tax Assessment Act.
6	Amount	Taxable income before distributions and after utilisation of losses according to section 12 of the Corporation Tax Act	Summation field (field 076 - field 003). Business income + (other income - basic deduction) - loss according to section 12 of the Danish Corporation Tax Act. This is the amount from which the year's distributions, consolidation of assets and provisions for later distributions can be deducted.
7	Amount	Deductions for distributions	Foundations/associations cannot distribute their way to a loss. Therefore, field 007 must not exceed the summation field 006. If foundations and associations covered by sections 1(1)(1) or 1(1)(2) of the Foundation Tax Act have incurred a net capital loss and have not obtained deduction for all distributions for the year, a loss may be calculated for carryforward according to section 3(2) of the Foundation Tax Act. This deduction is calculated in field 008. Reference to legal acts: Section 4 and section 3(2) of the Foundation Tax Act for foundations and associations covered by sections 1(1)(1), 1(1)(2) and 1(1)(4) of that Act Section 9(1) of the Foundation Tax Act for associations covered by section 1(1)(3) of that Act. Our Danish-language legal guide: C.D.9.6.5 General rule
8	Amount	Additional deductions for net losses from field 049 or loss carryforward, see section 3(2) of the Foundation Tax Act	In the event of a loss according to section 3(2) of the Foundation Tax Act from previous years, that loss is utilised here. Deductions can be claimed for the year's distributions/provisions before loss carryforward according to section 3(2) of the Foundation Tax Act. If there is a loss in this income year according to section 3(2) of the Foundation Tax Act to be carried forward in subsequent years, this is the amount appearing in this field. Reference to legal acts: Section 3(2), fourth sentence, of the Foundation Tax Act for foundations and associations covered by sections 1(1)(1), 1(1)(2) and 1(1)(4) of that Act. Section 1(1)(3) of the Foundation Tax Act does not apply. Our Danish-language legal guide: C.D.9.6.5
2a	Amount	Retrospective taxation of unutilised provisions	
16	Amount	Declared taxable income after loss carryforward	If the foundation/association disagrees with the calculation, the field can be overwritten.
85	Amount	Loss balance at end of the period to be offset against future taxable income	The loss includes both losses according to section 12 of the Corporation Tax Act and losses according to section 3(2) of the Foundation Tax Act.
17	Amount	Assessed taxable income after loss carryforward	Reported by the Tax Agency in connection with the completion of a reopening of the company's tax return or the Tax Agency's estimated assessment) of the taxable income. The field contains estimated taxable income after losses. For the individual company, the set-off of losses from previous years may not exceed the year's positive taxable income before loss

			carryforward. For jointly taxed companies, the jointly taxable income is calculated after losses by the management company. The field is shown when it is filled in.
11	Yes/No	Estimated assessment	This field is filled in when an estimated assessment has been made. The field is marked as filled in when a proper tax return has not been submitted.
10	Amount	Number of days late in connection with the calculation of penalty	The number of days late is calculated by the system on the basis of the deadline for filing the tax return and the date of reporting.
30	Amount	Penalties	Here, penalties in DKK are either reported automatically by the system or can be entered by a Tax Agency employee, for example when the tax return has been received too late. The penalty per day is DKK 200, up to a maximum of DKK 5,000.

3.2.1 Carryforward of losses attributed to specific sources of income

Field number	Type	Description	Guidance text
86	Amount	End-of-period loss balance, see the Danish Capital Gains Tax Act (*Aktieavancebeskatningsloven*)	The end-of-period balance must be declared and entered without plus or minus signs. End-of-period loss balance according to sections 9, 19 and 43 of the Capital Gains Tax Act, section 31A of the Danish Gains on Securities and Foreign Currency Act (*Kursgevinstloven*) and end-of-period net capital losses according to section 22(9) of Act No. 525 of 12 June 2009. Loss balances on shares etc. according to the following rules are entered together. See the help form for guidance – Use the link to the help form. As the rules on loss carryforward are different, information about the different loss balances must be filed together with other information for the tax return. End-of-period balances for carryforward of losses attributed to specific sources of income must be declared in the fields. References to legal acts: Section 1(1) of the Tax Control Act
87	Amount	End-of-period loss balance, see section 6 of the Danish Act on Taxation of Profit from Sale of Real Property (*Ejendomsavancebeskatningsloven*)	The end-of-period balance must be declared and entered without plus or minus signs. End-of-period loss balance according to section 6 of the Act on Taxation of Profit from Sale of Real Property. End-of-period balances for carryforward of losses attributed to specific sources of income must be stated in the field. This will appear from the tax assessment notice. References to legal acts: Section 1(1) of the Tax Control Act
88	Amount	End-of-period loss balance, see section 31 of the Gains on Securities and Foreign Currency Act	The end-of-period balance must be declared and entered without plus or minus signs. End-of-period loss balance according to section 31 of the Gains on Securities and Foreign Currency Act. End-of-period balances for carryforward of losses attributed to specific sources of income must be stated in the field. This will appear from the tax assessment notice. References to legal acts: Section 1(1) of the Tax Control Act

3.2.2 Loss carryforward for application purposes under the tax credit scheme

Field number	Type	Description	Guidance text
9	Yes/No	Has the foundation/association applied for payout of the tax value of losses arising from research and development expenses, see section 8X of the Danish Tax Assessment Act (*Ligningsloven*)?	If the foundation/association has applied for payout of the tax value of losses arising from research and development expenses, see section 8X of the Tax Assessment Act, enter the loss amount on which the application for payout is based in the input field – if not, tick No. Field 076 must be reduced by the amount applied for under the tax credit scheme. And the amount cannot be deducted from the taxable income in field 016.

3.3 Application for tax credit

3.3.1 Contact details

Field number	Type	Description	Guidance text
600	Text	Name (advisor if applicable)	State here the name of the person who can be contacted if there are questions about the information provided.
601	Text	Email	State here the email address of the person who can be contacted if there are questions about the information provided.
602	Text	Mobile (which can receive a text message to unlock secure email)	State here the telephone number of the person who can be contacted if there are questions about the information provided.
604	Various options	The applicant is: - Individual company - Jointly taxed companies - Same owner of several companies; both jointly taxed and individual	

There are a number of options to choose from in field 604, which will open up for additional fields depending on whether you have answered individual, jointly taxed companies or same owner of several companies, both jointly taxed and individual.

3.3.2 Application for tax credit – field 604: Individual

Field number	Type	Description	Guidance text
607	Yes/No	Is the income year/sub-period less than 12 months?	(Empty)
607A	Text	Income period	(Empty)

9a	Amount	Loss related to research activities	In this field, enter the amount of loss on which the application for payout under the tax credit scheme is based. The loss amount in field 009a must have reduced the negative taxable income in field 076 and must not be included in the calculation of taxable income. The amount must be entered without plus or minus signs. Jointly taxed companies are considered as a single entity. The expenses must have been incurred in the income year/sub-period and written off according to section 8B(1) of the Tax Assessment Act or section 6(1)(3) of the Depreciation Act. Increased deductions cannot be included.
609	Amount	Tax value of the loss forming the basis for the application	(Empty)
610	Amount	The tax value of the total loss for payout	(Empty)

3.3.3 Application for tax credit – field 604: Jointly taxed

Field number	Type	Description	Guidance text
613	Amount	Negative jointly taxable income before reduction of losses relating to research activities	Calculated according to profit-making companies' carryforward of own losses from previous income years and after offsetting/reallocation of the year's jointly taxable income
607J	Yes/No	Is the income year/sub-period less than 12 months?	(Empty)
607aJ	Text	Income period	(Empty)
9b	Amount	Loss related to research activities	In this field, enter the amount of loss on which the application for payout under the tax credit scheme is based. The loss amount in field 009a must have reduced the negative taxable income in field 076 and must not be included in the calculation of taxable income. The amount must be entered without plus or minus signs. Jointly taxed companies are considered as a single entity. The expenses must have been incurred in the income year/sub-period and written off according to section 8B(1) of the Tax Assessment Act or section 6(1)(3) of the Depreciation Act. Increased deductions cannot be included.

3.3.4 Application for tax credit – field 604: Same owners, several companies

Field number	Type	Description	Guidance text
615	Text	Income year/sub-period	(Empty)
616	Text	CPR No./TIN No.	(Empty)
617	Text	Name	(Empty)
618	Amount	Total amount in the application for payout	(Empty)

619MS		Add Individual	(Empty)
620	Amount	CVR no./SE no.	CVR no./SE no. of the separately taxed company
621	Text	Name	Enter the name of the separately taxed company
606MS	Amount	Negative taxable income before reduction of losses relating to research activities	(Empty)
624MS	Yes/No	Is the income year/sub-period less than 12 months?	(Empty)
9c	Amount	Loss related to research activities	In this field, enter the amount of loss on which the application for payout under the tax credit scheme is based. The loss amount in field 009a must have reduced the negative taxable income in field 076 and must not be included in the calculation of taxable income. The amount must be entered without plus or minus signs. Jointly taxed companies are considered as a single entity. The expenses must have been incurred in the income year/sub-period and written off according to section 8B(1) of the Tax Assessment Act or section 6(1)(3) of the Depreciation Act. Increased deductions cannot be included.
609MS	Amount	Tax value of the loss forming the basis for the application	(Empty)
619MJ		Add Jointly taxed	(Empty)
622	Amount	The management company's CVR no./SE no.	CVR no./SE no. of the management company
623	Text	Name of the management company	State here the name of the management company for the group of jointly taxed companies
613MJ	Amount	Negative jointly taxed income before reduction of losses relating to research activities	Calculated according to profit-making companies' carryforward of own losses from previous income years and after offsetting/reallocation of the year's jointly taxable income
624MJ	Yes/No	Is the income year/sub-period less than 12 months?	(Empty)
9d	Amount	Loss related to research activities	In this field, enter the amount of loss on which the application for payout under the tax credit scheme is based. The loss amount in field 009a must have reduced the negative taxable income in field 076 and must not be included in the calculation of taxable income. The amount must be entered without plus or minus signs. Jointly taxed companies are considered as a single entity. The expenses must have been incurred in the income year/sub-period and written off according to section 8B(1) of the Tax Assessment Act or section 6(1)(3) of the Depreciation Act. Increased deductions cannot be included.
609MJ	Amount	Tax value of the loss forming the basis for the application	(Empty)
625	Yes/No	Is a company under the corporation tax scheme included in the application for a tax credit?	Answer Yes if, in addition to separately taxed and jointly taxed companies, the shareholder owns companies covered by the corporation tax scheme

613R	Amount	Negative jointly taxable income before reduction of losses relating to research activities	Calculated according to profit-making companies' carryforward of own losses from previous income years and after offsetting/reallocation of the year's jointly taxable income
607R	Yes/No	Is the income year/sub-period less than 12 months?	(Empty)
607RA	Text	Income period	(Empty)
9e	Amount	Loss related to research activities	In this field, enter the amount of loss on which the application for payout under the tax credit scheme is based. The loss amount in field 009a must have reduced the negative taxable income in field 076 and must not be included in the calculation of taxable income. The amount must be entered without plus or minus signs. Jointly taxed companies are considered as a single entity. The expenses must have been incurred in the income year/sub-period and written off according to section 8B(1) of the Tax Assessment Act or section 6(1)(3) of the Depreciation Act. Increased deductions cannot be included.
609R	Amount	Tax value of the loss forming the basis for the application	(Empty)

3.4 Dividends and relief

Field number	Type	Description	Guidance text
91	Amount	Danish dividends received (gross) without withheld dividend tax in the income year	In the field, enter the dividends received in the income year. It is the total amount of dividends that must be entered without withheld dividend tax. 'Received' means that the dividend adoption date is in the income year.
193	Amount	Danish dividends received (gross) including withheld dividend tax of 15.4% in the income year	The dividend tax is offset as tax paid in the income year in which the dividends are taxed. The Tax Agency calculates how much dividend tax is to be included in the tax assessment notice as tax paid. The dividends (gross) received in the income year from which 15.4% dividend tax is withheld must be entered in this field. Please note that all dividends (100%) must be entered regardless of any advance repayments, see section 29D or section 29E(2) of the Corporation Tax Act. 'Received' means that the dividend adoption date is in the income year.
192	Amount	Danish dividends received (gross) including withheld dividend tax of 22% in the income year	The dividend tax is offset as tax paid in the income year in which the dividends are taxed. The Tax Agency calculates how much dividend tax is to be included in the tax assessment notice as tax paid. The dividend (gross) received in the income year from which 22% dividend tax is withheld must be entered in this field. Please note that all dividends (100%) must be entered regardless of any advance repayments, see section 29D or section 29E(2) of the Corporation Tax Act. 'Received' means that the dividend adoption date is in the income year.

191	Amount	Danish dividend received (gross) with 27% dividend tax withheld	The dividend tax is offset as tax paid in the income year in which the dividends are taxed. The Tax Agency calculates how much dividend tax is to be included in the tax assessment notice as tax paid. The dividends (gross) received in the income year from which 27% dividend tax has been withheld must be entered in this field. Please note that all dividends (100%) must be entered regardless of any advance repayments, see section 29D or section 29E(2) of the Corporation Tax Act. 'Received' means that the dividend adoption date is in the income year.
94	Amount	Dividends received from abroad (gross) in the income year	The total foreign dividend amount received must be entered in the field. Please note that relief for foreign dividend tax must be stated in field 019 Relief for foreign tax (not exceeding the Danish tax). 'Received' means that the dividend adoption date is in the income year.
19	Amount	Calculated relief for foreign tax according to section 33 of the Tax Assessment Act or a double taxation agreement (not exceeding the Danish tax)	Relief for the foreign tax paid. This is only the tax that you are liable to pay in the other country according to the double taxation agreement. If you have paid too much to the other country, you have to apply for a refund of the overpaid tax from that country. You can only obtain relief for the tax on the foreign income taxable in this country. That is why the amount cannot be greater than the tax calculated on the declared income in box 9. If you have paid tax abroad and the taxable income in Denmark is so low that you cannot use the entire relief amount, you can carry forward any negative Danish income and declare the positive foreign income, thereby utilising the relief amount. (Section 33H of the Tax Assessment Act) **Reference to legal acts:** Section 33 of the Tax Assessment Act, double taxation agreement, possibly section 33H of the Tax Assessment Act **Our legal guide:** C.D.9.7.1 C.F.4.3 C.D.10.2.4 regarding section 33H of the Tax Assessment Act

3.5 Gifts for the establishment of a foundation

Field number	Type	Description	Guidance text
61	Amount	Gifts for the establishment of a foundation that gives priority to certain families	Gifts that accrue to the basic capital in connection with the establishment of a family foundation are subject to a tax of 20% of the value of the gift. Reference to legal acts: Section 3(6), third sentence, of the Foundation Tax Act – applies only to foundations and associations covered by sections 1(1)(1) and 1(1)(4) of that Act Our legal guide: C.D.9.5.5.2

3.6 Distributions and provisions

3.6.1 Deductible distributions and provisions

Field number	Type	Description	Guidance text
201	Amount	Deductions for distributions for charitable/non-profit purposes, if they are not based on previous years' provisions/allocations	This year's distributions for charitable/non-profit purposes. If the distribution is based on previous years' provisions, it must not be stated here – deductions are granted in the year in which provisions are made. References to legal acts: Section 4(1) of the Foundation Tax Act for foundations and associations covered by sections 1(1)(1), 1(1)(2) and 1(1)(4) of that Act Section 9(1) of the Foundation Tax Act for associations covered by section 1(1)(3) Our legal guide: C.D.9.9.1.1, C.D.9.9.1.2, C.D.9.9.1.3 for foundations and associations covered by section 1(1)(1) and 1(1)(4) of the Foundation Tax Act C.D.9.11.3 for foundations and associations covered by section 1(1)(2) of that Act C.D.9.10.4 for associations covered by section 1(1)(3) of that Act.
203	Amount	Deductions for distributions from foundations whose purpose is to secure and improve the conditions of employees etc., see section 14F of the Tax Assessment Act.	Deductions for distributions from foundations whose purpose is to secure and improve the conditions of employees etc., see section 14F of the Tax Assessment Act References to legal acts: Section 4(1), second sentence, of the Foundation Tax Act. Our legal guide: C.D.9.9.1.1, C.D.9.9.1.2, C.D.9.9.1.4
205	Amount	Deductions for provisions for charitable/non-profit purposes	The year's provision for later distribution for charitable/non-profit purposes. The provisions must be utilised within five years, otherwise they must be retrospectively taxed (C.D.9.9.2.2). In special cases, the Tax Agency may allow an extension of the deadline, see section 4(7) of the Foundation Tax Act, C.D.9.9.2.3 and C.D.9.9.2.5. References to legal acts: Section 4(4) of the Foundation Tax Act for foundations and associations covered by sections 1(1)(1), 1(1)(2) and 1(1)(4) of that Act Section 9(1) of the Foundation Tax Act for associations covered by section 1(1)(3) Our legal guide: C.D.9.9.2.1 for foundations and associations covered by sections 1(1)(1) and 1(1)(4) of the Foundation Tax Act C.D.9.11.3 for foundations and associations covered by section 1(1)(2) of that Act C.D.9.10.4 for associations covered by section 1(1)(3) of that Act
206	Calculation field	Sum of distributions for the year	Summation field

224	Amount	Deduction for provisions for consolidation of the foundation capital, but maximum 4% of the year's total charitable/non-profit distributions (sum of fields 201 + 213 + 219)	Deduction for provisions for consolidation of the foundation capital. The deduction can be calculated as maximum 4% of the year's actual distributions for charitable/non-profit purposes. That is, 4% of fields 201 + 213 + 219. References to legal acts: Section 5(1) of the Foundation Tax Act for foundations and associations covered by sections 1(1)(1) and 1(1)(4) of that Act. Our Danish-language legal guide: C.D.9.9.3.1, C.D.9.9.3.2.
225	Amount	Deduction for other provisions for consolidation of the foundation capital according to section 5(4) of the Foundation Tax Act.	Deduction for provisions for consolidation of the foundation capital according to section 5(4) of the Foundation Tax Act. The deduction can amount to a maximum of 25% of fields 201, 213 and 219. Section C.D.9.9.3.4 of our legal guide.
227	Calculation field	Total deductions	Summation field
228	Calculation field	Basic deduction, but no more than the amount deducted in field 005	Basic deduction used in box 3. According to the priority rule in section 6 of the Foundation Tax Act, the income not included in taxable income must be distributed first. References to legal acts: Section 6 of the Foundation Tax Act for foundations and associations covered by sections 1(1)(1), 1(1)(2) and 1(1)(4) of that Act Section 9(2) of the Foundation Tax Act for associations covered by section 1(1)(3) of that Act Our legal guide: C.D.9.9.4 for foundations and associations covered by sections 1(1)(1) and 1(1)(4) of the Foundation Tax Act C.D.9.11.4 for foundations and associations covered by section 1(1)(2) of that Act C.D.9.10.5 for associations covered by section 1(1)(3) of that Act
229	Amount	Sum of tax-free dividends and distributions	Dividends and distributions received but not included in taxable income. According to the priority rule in section 6 of the Foundation Tax Act, the income not included in taxable income must be distributed first. References to legal acts: Section 6 of the Foundation Tax Act for foundations and associations covered by sections 1(1)(1), 1(1)(2) and 1(1)(4) of that Act Section 9(2) of the Foundation Tax Act for associations covered by section 1(1)(3) of that Act Our legal guide: C.D.9.9.4 for foundations and associations covered by sections 1(1)(1) and 1(1)(4) of the Foundation Tax Act C.D.9.11.4 for foundations and associations covered by section 1(1)(2) of that Act C.D.9.10.5 for associations covered by section 1(1)(3) of that Act

230	Calculation field	Sum of tax-free income	The sum of fields 228 and 229. This amount is intended to reduce the deduction related to for distributions and consolidation of assets calculated in field 227. According to the priority rule in section 6 of the Foundation Tax Act, the income not included in taxable income must be distributed first. References to legal acts: Section 6 of the Foundation Tax Act for foundations and associations covered by sections 1(1)(1), 1(1)(2) and 1(1)(4) of that Act Section 9(2) of the Foundation Tax Act for associations covered by section 1(1)(3) of that Act Our legal guide: C.D.9.9.4 for foundations and associations covered by sections 1(1)(1) and 1(1)(4) of the Foundation Tax Act C.D.9.11.4 for foundations and associations covered by section 1(1)(2) of that Act C.D.9.10.5 for associations covered by section 1(1)(3) of that Act
231	Calculation field	Total deductions – tax-free income	Summation field. This deduction can be utilised in field 007. If the amount in field 231 is positive, it is transferred to field 007. The deduction cannot exceed the amount in field 006. You cannot normally distribute your way to a loss.

3.6.2 Provisions made in the 5 previous income years and utilised in the current income year

Field number	Type	Description	Guidance text
213	Amount	Utilised for charitable/non-profit purposes	State here the distributions made in the income year on the basis of previous years' provisions. Reference to legal acts: Section 4(1) of Danish Executive Order no. 900 of 22 September 2005 (*BEK nr. 900 af 22/9-05*). If there are no distributions of provisions from previous years, 0 must be entered.
213RS	Repetitions	Add row	N/A
213R	Amount	From which previous income year do the utilised provisions originate?	State the income year in which the provision was made
213RB	Amount	Utilised amount from previous years' provisions	The amount of utilised provisions from previous years can only be positive.
213Sum	Calculation field	Sum of reported provisions accounted for in total	Sum of reported provisions accounted for in total

215	Amount	Utilised for other purposes subject to retrospective taxation	State here provisions from previous years utilised for other purposes during the current year. If provisions from previous years have been utilised for distributions that are not charitable/non-profit, the amount must be taxed retrospectively. According to section 4(4) of the Foundation Tax Act, provisions can only be utilised for charitable/non-profit purposes. Reference to legal acts: Section 4(1) of Executive Order no. 900 of 22 September 2005 If there are no provisions from previous years, 0 must be entered.

3.6.3 Residual balance of previous years' provisions

Field number	Type	Description	Guidance text
211	Amount	Residual amount of previous years' provisions (balance at the beginning of the period) minus the year's utilised amounts/retrospective taxation amounts in fields 213, 215 and 217. This year's provisions in field 205 must not be included.	State here the provisions from previous years that have not yet been distributed at the end of the income year. Provisions made in the current year must not be included in the amount. Provisions from previous years that have been distributed in the current year must not be included. The amount is calculated as follows: (Field 211 from the previous year) + (Field 205 from the previous year) - (Field 213) - (Field 215) - (Field 217). Reference to legal acts: Section 2 of Executive Order no. 900 of 22 September 2005.

3.6.4 Retrospective taxation of unutilised provisions

Field number	Type	Description	Guidance text
217	Amount	Retrospective taxation of unutilised provisions according to section 4(6) of the Foundation Tax Act before interest charge	State here provisions that have not been used within 5 years of the end of the provision year subject to retrospective taxation. The actual amount of the provision must be stated. The Tax Agency calculates the surcharge of 5% per year. allocated according to the priority rule. Amounts that have not been deductible due to the priority rule in section 6 of the Foundation Tax Act are not subject to retrospective taxation according to section 4(5) and section (6) of that Act. Reference to legal act: section 5 of Executive Order no. 900 of 22 September 2005 Our legal guide:C.D.9.9.2.2

3.6.5 Provisions derived from taxation according to section 1(1)(6) of the Danish Corporation Tax Act

Field number	Type	Description	Guidance text
219	Amount	If provisions derived from taxation according to section 1(1)(6) of the Corporation Tax Act have been used for charitable/non-profit purposes during the income year, the amount must be stated here	State here amounts used during the year for charitable/non-profit purposes that are based on provisions made before the foundation/association was covered by the Foundation Tax Act. Reference to legal acts: Section 4(2) of Executive Order no. 900 of 22 September 2005
221	Amount	If provisions derived from taxation according to section 1(1)(6) of the Corporation Tax Act have been used for other purposes during the income year, the amount must be stated here	If provisions from previous years have been utilised for distributions that are not charitable/non-profit, the amount must be taxed retrospectively. According to section 4(4) of the Foundation Tax Act, provisions can only be utilised for charitable/non-profit purposes. Retrospective taxation is calculated according to the rules in section 4(6) of the Foundation Tax Act. Reference to legal acts: Section 4(2) of Executive Order no. 900 of 22 September 2005
218	Amount	End-of-period balance of provisions made while the foundation/association was taxed according to section 1(1)(6) of the Corporation Tax Act	A foundation/association that has been taxable according to section 1(1)(6) of the Corporation Tax Act and that has subsequently become taxable according to the Foundation Tax Act must state here provisions for charitable/non-profit purposes not yet utilised. The year's closing balance must be entered. Amounts utilised in the year (that is in field 219 and field 221) must not be included. Previous provisions made as an entity liable to pay tax according to section 1(1)(6) of the Corporation Tax Act that are not used within 5 years must be taxed retrospectively. The 5-year time limit in section 4(6) of the Foundation Tax Act counts from the end of the income year in which the foundation/association becomes subject to the Foundation Tax Act, see section 22 of the Foundation Tax Act, after which it is taxed retrospectively. Reference to legal acts: Section 3 of Executive Order no. 900 of 22 September 2005 Our legal guide: C.D.9.9.2.2 Transition to/from foundation taxation

3.7 Calculation of additional deductions as a result of net losses

3.7.1 Statement for foundations etc. with net losses

Field number	Type	Description	Guidance text
40	Amount	Taxable income before distributions	Taxable income before deduction of distributions. Transferred from field 006.

41	Amount	Has the fund/association in total deducted net capital losses according to the Danish Gains on Securities and Foreign Currency Act (*Kursgevinstloven*) and/or the Danish Capital Gains Tax Act (*Aktieavancebeskatningsloven*) from the income declared in field 001 and/or field 002. If yes, enter the amount in field 041	Foundations/associations cannot normally distribute their way to a loss, see section 3(2) of the Foundation Tax Act. However, an exception applies if the foundation/association is liable to pay tax according to section 1(1) paras (1), (2) or (4) of the Foundation Tax Act and has deducted a total net loss according to the Gains on Securities and Foreign Currency Act and/or the Capital Gains Tax Act and thereby not obtained a deduction for all distributions made. The foundation/association can then obtain a loss to be carried forward. The loss must not exceed the lowest of: 1) The positive income before distributions/provisions and deductible capital losses. This corresponds to the distributions that could be deducted if there had been no capital loss. 2) The actual distributions/provisions for which deductions have not already been obtained. According to the priority rule, tax-free income must be distributed first. 3) The deductible net capital loss.
42	Amount	Income before these net losses	Positive income before distributions/provisions and deductible capital losses. This corresponds to the distributions that could be deducted if there had been no capital loss.
207	Calculation field	Sum of distributions for the year	Distributions calculated in field 206 are transferred to here.
44	Calculation field	Sum of tax-free income	Field 230 Sum of tax-free income is transferred to here.
45	Calculation field	Deductions – tax-free income	Distributions minus tax-free income (field 207 - field 044). According to the priority rule in section 6 of the Foundation Tax Act, tax-free income must be distributed before taxable income. If the amount is negative, enter 0.
46	Amount	Of which distributions etc. according to section 4 of the Foundation Tax Act are contained in field 007	Distributions that have been deducted in field 007 are transferred to here. Only distributions according to section 4 of the Foundation Tax Act can be used to calculate deductions. Consolidation of assets according to section 5 cannot be used. In this connection, the tax-free income is mainly considered to be utilised for distributions and provisions according to section 4 of the Foundation Tax Act.
47	Amount	Additional deductions for distributions and provisions	Actual distributions/provisions for which deductions have not already been made. That is distributions/provisions (field 206) minus tax-free income (field 230) minus distributions/provisions deducted in field 007.
49	Amount	The smallest of the amounts in fields 041/042/047	The smallest of the amounts in field 041, field 042 and field 047. This amount is transferred to deductions in field 008 and as an addition when calculating the tax loss according to section 3(2) of the Foundation Tax Act.

However, this does not apply to the context of section 1(1)(4) of the Foundation Tax Act.

3.8 Controlled transactions

Field number	Type	Description	Guidance text
59	Yes/No	Has the taxable entity at any point during the year belonged to the group covered by section 37(1)(6) of the Tax Control Act concerning controlled transactions?	The group of taxable entities covered by section 37(1)(6) of the Tax Control Act on controlled transactions are legal entities that * exercise a controlling interest over other legal entities, * have a permanent establishment abroad, * are subject to the controlling interest of natural persons or legal entities, * are affiliated with a legal entity or * are a foreign natural person or legal entity with a permanent establishment in Denmark, * have hydrocarbon-related business activities covered by section 21(1) or (4) of the Danish Hydrocarbon Tax Act (*Kulbrinteskatteloven*). Please note that this field should be answered 'Yes' if the taxable entity has been in one or more of these situations during the income year, regardless of whether the taxable entity has had controlled transactions.
67	Yes/No	Has the taxable entity, during the income year, engaged in any controlled transactions (commercial or financial) covered by section 37(1)(6) of the Tax Control Act?	Information must be provided on all transactions for the entire income year.
68	Yes/No	Has there been controlled debt exceeding DKK 10 million, and does the total debt capital including controlled debt amount to more than four times the equity according to section 11 of the Danish Corporation Tax Act (*Selskabsskatteloven*)?	Answer 'Yes' if the controlled debt, calculated according to section 11 of the Corporation Tax Act (thin capitalisation) at some point in the income year amounted to more than DKK 10 million, and the total debt capital including controlled debt at the same time amounted to more than four times the equity. If the group of owners controls several affiliated Danish subsidiaries, including foreign subsidiaries that are subject to joint taxation, the rules must be applied collectively to all affiliated Danish subsidiaries (consolidation). For more information, see section 11(4) of the Corporation Tax Act.
503	Yes/No	Does the taxable entity, together with affiliated companies, have fewer than 250 employees globally, in accordance with the rules on limited documentation requirements under section 40(1) of the Tax Control Act?	Answer 'Yes' if the taxable entity belongs to a group with fewer than 250 employees. The group affiliation must be assessed at the end of the income year. The calculation should include the number of full-time employees in all group entities (both Danish and foreign). The number of employees should be calculated as the average number of full-time employees during the year, in accordance with the official financial statements of the relevant group for the income year. See section 40(2) of the Tax Control Act and section 4(2) of the Gains on Securities and Foreign Currency Act, as well as section C.D.11.13.1.4 of our legal guide (in Danish).
503a	Yes/No	Is the group's consolidated balance sheet less than DKK 125 million?	Answer 'Yes' if, at the end of the income year, the taxable entity, belongs to a group with a consolidated balance sheet of less than DKK 125 million according to the group's official financial statements for the income year. See section 40(2) of the Tax Control Act and section 4(2) of the Gains on Securities and

			Foreign Currency Act, as well as section C.D.11.13.1.4 of our legal guide (in Danish).
503b	Yes/No	Is the group's turnover less than DKK 250 million?	Answer Yes if, at the end of the income year, the taxable entity, belongs to a group with a total turnover of less than DKK 250 million according to the group's official financial statements for the income year. See section 40(2) of the Tax Control Act and section 4(2) of the Gains on Securities and Foreign Currency Act, as well as section C.D.11.13.1.4 of our legal guide (in Danish).
67a	Yes/No	Are the transactions with foreign parties or Danish parties of the taxable entity taxed according to different sets of rules total less than DKK 5 million?	Answer 'Yes' if the controlled transactions with foreign parties or Danish parties of the taxable entity are taxed according to different sets of rules total less than DKK 5 million in the income year. If the assessment is done according to the first sentence, the calculation is only to include controlled transactions covered by the documentation obligation according to subsection (1), including payables and receivables. See the definition of controlled transactions in the guidance to field 67. Section 37(6) of the Danish Tax Control Act (*Skattekontrolloven*)
67aa	Yes/No	Have there been controlled transactions involving purchases and sales of intangible assets with foreign parties or Danish parties taxed according to different sets of rules?	Answer 'Yes' if the taxable entity has had transfers of intangible assets to or from foreign parties or Danish parties taxed according to different sets of rules during the income year. Also includes transfers of intangible assets without remuneration.
67b	Yes/No	Do the payables to and receivables from foreign parties of the taxable entity total less than DKK 50 million?	Answer 'Yes' if the total payables to and receivables from foreign parties of the taxable entity total less than DKK 50 million. The amount must be calculated as a gross amount, so that payables and receivables are not offset. Receivables also include cash pools, non-interest-bearing trade accounts receivable and other receivable monetary amounts. Payables also include loans in cash pools, non-interest-bearing trade accounts payable and other payable monetary amounts. Payables to and receivables from Danish parties are not included in the calculation.
67c	Yes/No	Are all the controlled transactions of the taxable entity covered by the exemption in section 39(2) of the Tax Control Act?	Answer 'Yes' if all the controlled transactions of the taxable entity are either: - Total controlled transactions in the income year which amount to less than DKK 5 million - Dividend - Transactions with an underlying subsidiary in which the ownership interest of the affiliated parties is below 5%

			- Transactions with life insurance companies and pension companies - Other transactions that are insignificant in scope and frequency
509	Yes/No	Is the entity a foreign entity in the Danish joint taxation group?	(Empty)

3.8.1 International disclosures

Field number	Type	Description	Guidance text
540	Yes/No	Is the company part of a group that has had an annual turnover of over EUR 750 million within the last four years?	(Empty)
540a	Yes/No	Is the company a group entity etc. subject to tax liability according to the Danish Minimum Taxation Act (*Minimumsbeskatningsloven*) (Global Minimum Taxation (GloBE) for groups with a turnover of more than EUR 750 million annually in at least two out of the last four fiscal years)?	The Danish Minimum Taxation Act (GloBE) applies to group entities and permanent establishments that are part of a group with an annual turnover of more than EUR 750 million in at least two out of the four fiscal years immediately preceding the reference fiscal year, as well as entities that are members of a joint venture that would be included in a group if it met the conditions for financial consolidation and thus qualified as a group entity.

3.8.2 Controlled transactions with Danish parties

Field number	Type	Description	Guidance text
541	Yes/No	Has the taxable entity had controlled transactions with Danish parties?	Answer 'Yes' in this field regardless of whether the value of the controlled transactions is 0. Danish parties may be natural or legal persons, permanent establishments or entities covered by section 21(1) or (4) of the Danish Hydrocarbon Tax Act (*Kulbrinteskatteloven*). A legal person may also be a tax-transparent entity, for example a K/S (Danish limited partnership) or an I/S (Danish general partnership) see section 37 para (3) of the Tax Control Act. See the definition of controlled transactions in the guidance to field 67.
505a	Yes/No	Are all the controlled transactions of the taxable entity conducted with Danish entities exempt from the transfer pricing documentation obligation because all the entities are taxed according to the same set of rules, see section 39(1) of the Tax Control Act?	Controlled transactions between Danish entities liable to pay tax are generally not subject to documentation when the entities are taxed according to the same set of rules, for example if both entities are liable to pay ordinary corporation tax or if, for example, both entities are liable to pay tonnage tax. Examples of entities that are not taxed according to the same set of rules are if only one party is, for example, liable to pay tonnage tax, hydrocarbon tax, cooperative tax, association tax or is completely tax-exempt, while the other party is taxed according to a different set of rules. See section 39(1) of the Tax Control Act for more details. Note that if only one controlled transaction is

			conducted between Danish entities taxed according to different sets of rules, the answer must be 'No'.
546	Yes/No	Has the taxable entity had income from controlled transactions with Danish parties taxed according to different sets of rules?	Answer 'Yes' in this field if the taxable entity has had controlled transactions in the income year with Danish parties taxed according to different sets of rules? This applies to both income statement and balance sheet transactions. This can be from ordinary and extraordinary operations or financial income. Answer 'Yes' regardless of whether the transaction is valued at 0. See the definition of controlled transactions in the guidance to field 67. See guidance on parties in Denmark in the guidance to field 541.
546a	Various options	Enter the total amount of the company's income from controlled transactions with Danish parties taxed according to different sets of rules. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
546b	Various options	Enter types of controlled transactions with Danish parties taxed according to different sets of rules: - Sales of goods and other current assets - Sales of services - Royalty or licence income - Financial income - Sales of intangible assets - Sales of properties and other tangible fixed assets - Other income	Sales of goods include any transfer of current assets. Sales of services also include any allocation and distribution of costs, regardless of their designation. Royalty or licence income includes any payment received for other entities' use of intangible assets owned by the taxable entity. Financial income includes interest income, income from the provision of guarantees, income from financial contracts, capital gains and the like. Other income also includes rental and leasing income, insurance income, subsidies, debt cancellation as well as dividends and pay.

547	Yes/No	Has the taxable entity had expenses for controlled transactions with Danish parties taxed according to different sets of rules?	Answer 'Yes' if the taxable entity has had controlled transactions in the income year with Danish parties taxed according to different sets of rules. This applies to both income statement and balance sheet transactions. This can be from ordinary and extraordinary operations or financial expenses. Answer 'Yes' regardless of whether the transaction is valued at 0. See the definition of controlled transactions in the guidance to field 67. See guidance on parties in Denmark in the guidance to field 541.
547a	Various options	Enter the total amount of the company's expenses from controlled transactions with Danish parties taxed according to different sets of rules. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
547b	Various options	Enter types of controlled transactions with Danish parties taxed according to different sets of rules: - Purchases of goods and other current assets - Purchases of services - Royalty or licence expenses - Financial expenses - Purchases of intangible assets - Purchases of properties and other tangible fixed assets - Other expenses	Purchases of goods include any purchase of current assets. Purchases of services also include allocation and distribution of costs, regardless of their designation. Royalty or licence expenses include any payment for the use of intellectual property rights, regardless of their designation. Financial expenses include interest expenses, expenses for the provision of guarantees, expenses and losses relating to financial contracts, capital losses and the like. Other expenses also include rental and leasing expenses, insurance expenses as well as dividends and pay.
548	Yes/No	Have there been receivables from or payables to Danish parties taxed according to different sets of rules covered by the rules on controlled transactions?	Answer 'Yes' in this field if the taxable entity has had controlled receivables from or payables to Danish parties taxed according to different sets of rules in the income year.
548a	Various options	Enter the sum total of receivables at the end of the income year from Danish parties with different sets of rules. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Receivables also include cash pools, non-interest-bearing trade accounts receivable and other receivable monetary amounts. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.

548b	Various options	Enter the total payables at the end of the income year to Danish parties with different sets of rules. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Payables also include loans in cash pools, non-interest-bearing trade accounts payable and other payable monetary amounts. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
549	Yes/No	Has the taxable entity had income from controlled transactions with Danish parties taxed according to the same set of rules?	Answer 'Yes' in this field if the taxable entity has had controlled transactions in the income year with Danish parties taxed according to the same set of rules. This applies to both income statement and balance sheet transactions. This can be from ordinary and extraordinary operations or financial income. Answer 'Yes' regardless of whether the transaction is valued at 0. See the definition of controlled transactions in the guidance to field 67. See guidance on parties in Denmark in the guidance to field 541.
549a	Various options	Enter the total amount of the company's income from controlled transactions with Danish parties taxed according to the same set of rules. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
549b	Various options	Enter types of controlled transactions with Danish parties taxed according to the same set of rules: - Sales of goods and other current assets - Sales of services - Royalty or licence income - Financial income - Sales of intangible assets - Sales of properties and other tangible fixed assets - Other income	Sales of goods include any transfer of current assets. Sales of services also include allocation and distribution of costs, regardless of their designation. Royalty or licence income includes any payment for the use of intellectual property rights, regardless of their designation. Financial income includes interest income, income from the provision of guarantees, income and gains relating to financial contracts, capital gains and the like. Other income also includes rental and leasing income, insurance income, subsidies, debt cancellation as well as dividends and pay.

550	Yes/No	Has the taxable entity had expenses for controlled transactions with Danish parties taxed according to the same set of rules?	Answer 'Yes' in this field if the taxable entity has had controlled transactions in the income year with Danish parties taxed according to the same set of rules. This applies to both income statement and balance sheet transactions. This can be from ordinary and extraordinary operations or financial expenses. Answer 'Yes' regardless of whether the transaction is valued at 0. See the definition of controlled transactions in the guidance to field 67. See guidance on parties in Denmark in the guidance to field 541.
550a	Various options	Enter the total amount of the company's expenses for controlled transactions with Danish parties taxed according to the same set of rules. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
550b	Various options	Enter types of controlled transactions with Danish parties taxed according to the same set of rules. - Purchases of goods and other current assets - Purchases of services - Royalty or licence expenses - Financial expenses - Purchases of intangible assets - Purchases of properties and other tangible fixed assets Other expenses	Purchases of goods include any purchase of current assets. Purchases of services also include allocation and distribution of costs, regardless of their designation. Royalty or licence expenses include any payment for the use of intellectual property rights, regardless of their designation. Financial expenses include interest expenses, expenses for the provision of guarantees, expenses and losses relating to financial contracts, capital losses and the like. Other expenses also include rental and leasing expenses, insurance expenses as well as dividends and pay.
551	Yes/No	Have there been receivables from or payables to Danish parties taxed according to the same set of rules covered by the rules on controlled transactions?	Answer 'Yes' in this field if the taxable entity has had controlled receivables from or payables to Danish parties taxed according to the same set of rules in the income year.
551a	Various options	Enter the total receivables at the end of the income year from Danish parties with the same set of rules. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Receivables also include cash pools, non-interest-bearing trade accounts receivable and other receivable monetary amounts. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.

551b	Various options	Enter the total payables at the end of the income year to Danish parties with the same set of rules. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Payables also include loans in cash pools, non-interest-bearing trade accounts payable and other payable monetary amounts. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.

3.8.3 Controlled transactions with foreign parties

Field number	Type	Description	Guidance text
542	Yes/No	Has the taxable entity had controlled transactions with foreign parties?	Answer 'Yes' in this field regardless of whether the value of the controlled transactions is 0. Foreign parties comprise natural and legal persons and permanent establishments. A legal person may also be a tax-transparent entity, for example a K/S or an I/S, see section 37 para (3) of the Tax Control Act. See the definition of controlled transactions in the guidance to field 67.
559	Yes/No	Does the taxable entity have permanent establishments abroad?	
559a	Various options	Enter the areas in which the permanent establishments abroad are located. - Within the EU/EEA - Outside the EU/EEA with TP-relevant double taxation agreement - Outside the EU/EEA without TP-relevant double taxation agreement	Select all the areas in which the taxable entity is engaged in activities through a permanent establishment.
542a	Yes/No	Has the taxable entity had controlled transactions with foreign parties in states outside the EU/EEA with which Denmark does not have a TP-relevant double taxation agreement?	See section C.D.11.13.1.4 of our Danish-language legal guide for more information about this.
542b	Yes/No	Has the taxable entity made payments to recipients resident for tax purposes in blacklisted countries, see section 5H of the Tax Assessment Act?	Answer 'Yes' if payments have been made to recipients who are resident for tax purposes in blacklisted countries, see section 5H of the Tax Assessment Act. See section 5 H of the Tax Assessment Act in section C.D.2.4.8 of our legal guide.

3.8.4 Income from controlled transactions with foreign parties of the taxable entity

Field number	Type	Description	Guidance text
552	Yes/No	Has the taxable entity had income from controlled transactions with foreign parties?	Answer 'Yes' in this field regardless of whether the value of the controlled transactions is 0. Foreign parties comprise natural and legal persons and permanent establishments. A legal person may also be a tax-transparent entity, for example a K/S or an I/S. See the definition of controlled transactions in the guidance to field 67.
552a	Various options	Enter the total amount of sales of goods and other current assets to foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Sales of goods include any transfer of current assets. Sales also include the transfer of goods without receipt of consideration. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
552b	Various options	Enter the total amount of sales of services to foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Sales of services also include allocation and distribution of costs, regardless of their designation. Sales also include the provision of services without consideration. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
552c	Various options	Enter the total amount of royalty or licence income from foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Royalty or licence income includes any payment received for other parties' use of the intellectual property rights of the taxable entity. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.

552d	Various options	Enter the total amount of financial income from foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Financial income includes interest income, income from the provision of guarantees, income and gains relating to financial contracts, capital gains and the like. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
552e	Various options	Enter the total amount of other income from foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Other income is all income in the income statement not mentioned above, stated as a total amount. Other income also includes rental and leasing income, insurance income, subsidies, debt cancellation as well as dividends and pay. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.

3.8.5 Expenses for controlled transactions with foreign parties of the taxable entity

Field number	Type	Description	Guidance text
553	Yes/No	Has the taxable entity had expenses for controlled transactions with foreign parties?	Answer 'Yes' in this field regardless of whether the value of the controlled transactions is 0. Foreign parties comprise natural and legal persons and permanent establishments. A legal person may also be a tax-transparent entity, for example a K/S or an I/S. See the definition of controlled transactions in the guidance to field 67.
553a	Various options	Enter the total amount of purchases of goods and other current assets from foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Purchases of goods include any purchase of current assets. Purchases also include the acquisition of goods without consideration. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
553b	Various options	Enter the total amount of purchases of services from foreign parties. 1 - (DKK <5 million)	Purchases of services also include allocation and distribution of costs, regardless of their designation, including the provision of services without consideration.

		2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Purchases also include services received without consideration. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
553c	Various options	Enter the total amount of royalty or licence expenses to foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Royalty or licence expenses include any payment for the use of the intellectual property rights of other parties. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
553d	Various options	Enter the total amount of financial expenses to foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Financial expenses include interest expenses, expenses from the provision of guarantees, expenses and losses relating to financial contracts, capital losses and the like. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
553e	Various options	Enter the total amount of other expenses to foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Other expenses are all the expenses in the income statement not mentioned above, stated as a total amount. Other expenses also include rental and leasing expenses, insurance expenses, subsidies, debt cancellation and pay. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.

3.8.6 Other controlled transactions with foreign parties

Field number	Type	Description	Guidance text
554	Yes/No	Have there been controlled transactions of purchases and sales of intangible assets with foreign parties?	Purchases/sales also comprise transfers without consideration. Foreign parties comprise natural and legal persons and permanent establishments. A legal person may also be a tax-transparent entity, for example a K/S or an I/S.

			See the definition of controlled transactions in the guidance to field 67.
554a	Various options	Enter the total amount of sales of intangible assets to foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Sales include transfers without consideration. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
554b	Various options	Enter the total amount of purchases of intangible assets from foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Purchases also include receipt without consideration. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
555	Yes/No	Have there been controlled transactions of purchases or sales of properties and other tangible assets with foreign parties?	Purchases/sales also comprise transfers without consideration. Foreign parties comprise natural and legal persons and permanent establishments. A legal person may also be a tax-transparent entity, for example a K/S or an I/S. See the definition of controlled transactions in the guidance to field 67.
555a	Various options	Enter the total amount of sales of properties and other tangible assets to foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Sales also include transfers without consideration. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
555b	Various options	Enter the total amount of purchases of properties and other tangible assets from foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion)	Purchases also include receipt without consideration. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.

		7 - (DKK <1 billion)	
556	Yes/No	Have there been any receivables from or payables to foreign parties covered by the rules on controlled transactions?	Foreign parties comprise natural and legal persons and permanent establishments. A legal person may also be a tax-transparent entity, for example a K/S or an I/S. See the definition of controlled transactions in the guidance to field 67.
556a	Various options	Enter the sum of receivables at the end of the income year from foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Receivables also include cash pools, non-interest-bearing trade accounts receivable and other receivable monetary amounts. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
556b	Various options	Enter the total debt at the end of the income year to foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Payables also include loans in cash pools, non-interest-carrying trade accounts payable and other payable monetary amounts. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
557	Yes/No	Have there been any other transactions with foreign parties covered by the rules on controlled transactions?	Foreign parties comprise natural and legal persons and permanent establishments. A legal person may also be a tax-transparent entity, for example a K/S or an I/S.. See the definition of controlled transactions in the guidance to field 67.
557a	Various options	Enter the total amount of other income/payments received. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Other income also includes income from taxable mergers, income from debt conversion, sales of equity interests, sales of financial fixed assets, subsidies, dividends and other financing provided. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
557b	Various options	Enter the total amount of other expenses/payments made. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million)	Other expenses also include expenses for taxable mergers, expenses for debt conversion, purchases of equity interests, purchases of financial fixed assets, subsidies, dividends and other financing received.

		3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.

3.9 Reduced interest deduction

Field number	Type	Description	Guidance text
195	Yes/No	Is the right to deduct the foundation's net finance/exceeding borrowing costs limited according to section 11 B and/or section 11 C of the Corporation Tax Act?	The field is mandatory and must be answered with 'Yes' or 'No'. The management company must calculate the reduced deduction according to section 11 B and section 11 C of the Corporation Tax Act combined for joint taxation. Section 11 B of the Corporation Tax Act (the interest ceiling rule): If the total net finance costs do not exceed DKK 21,300,000, there will be no reduced deduction. Please note that the amount of DKK 21,300,000 is reduced in certain situations, for example in connection with the establishment/cessation of joint taxation, the commencement/cessation of tax liability during the income year or in connection with tonnage taxation. Section 11 C of the Corporation Tax Act (the EBITDA rule): If the total exceeding borrowing costs do not exceed DKK 22,313,400, there will be no reduced deduction according to section 11 C of the Corporation Tax Act. Please note that the amount of DKK 22,313,400 may be reduced correspondingly, as in section 11 B of the Corporation Tax Act. Tick 'Yes' if the foundation's net finance costs/exceeding borrowing costs are to be limited. For management companies, 'Yes' must be ticked if the overall calculation shows that one or more of the jointly taxed companies' deductible net finance costs/exceeding borrowing costs are to be limited. **References to legal acts:** Section 11 B and section 11 C of the Corporation Tax Act, see section 3(1) of the Foundation Tax Act for entities taxed according to sections 1(1)(1), 1(1)(2) and 1(1)(4) of the Foundation Tax Act and section 8(1) of the Foundation Tax Act for entities taxed according to sections 1(1)(3) of the Foundation Tax Act. **Our legal guide:** C.D.2.4.4.2

3.10 Adjustment for loss carryforward

Field number	Type	Description	Guidance text
161	Yes:/No	Are there any events during the year that affect the company's loss carryforward?	The field is mandatory and must be answered with Yes or No. Answer Yes if there have been one or more events during the year that may affect the company's loss carryforward. Such events include, for example, debt forgiveness and composition, change of ownership, exemption for losses for the year or previous years, certain mergers, or if the company is liable to pay tax according to section 2(1) of the Corporation Tax Act. An exhaustive checklist will appear if Yes.
161a	Yes/No	The company has obtained a compulsory composition, see section 12A(1) of the Corporation Tax Act	Mark this if a restructuring of the company has resulted in a compulsory composition during the income year, and unutilised losses allowed for carryforward and deductible losses are to be reduced. The reduction takes effect for the income year in which the proposed restructuring with the compulsory composition is confirmed and for subsequent income years.
161b	Yes/No	The company has been granted debt forgiveness, see section 12B of the Corporation Tax Act	Mark this when an agreement has been entered into on an overall arrangement between a debtor company and its creditors on the cancellation or reduction of the company's debt (voluntary composition).
161c	Yes/No	Have tax losses and losses allowed for carryforward been reduced according to section 12A(2) of the Corporation Tax Act?	If, for example, the restructuring of a company etc. results in a compulsory composition in an income year, unutilised losses allowed for carryforward and then losses allowed for carryforward are reduced. See section 12A(1), section 12B and section 12C of the Corporation Tax Act.
161g	Yes/No	The company has participated in a tax-free restructuring and there is a loss in the period from the date of restructuring until the date on which the restructuring was adopted in all the participating companies (the interim period), see section 8(7) of the Danish Merger Tax Act (*Fusionsskatteloven*)	Mark this if a loss has arisen in the interim period in connection with a merger, see section 8(7) of the Merger Tax Act. For groups of jointly taxed companies, this obligation rests with the management company.
161k	Yes/No	The company wishes to disregard the carryforward of losses, see section 33H of the Tax Assessment Act	Mark this if losses are disregarded according to the rules in section 33H of the Tax Assessment Act in the company or in the group of jointly taxed companies for which the company is the management company. The company etc. must itself ensure compliance with the rules when declaring income and updating the loss register.

161Ka	Amount	The disregarded loss from previous years or the year's loss, see section 33H of the Tax Assessment Act	Report losses disregarded according to the rules in section 33H of the Tax Assessment Act in the company or in the group of jointly taxed companies for which the company is the management company. The company etc. is responsible for compliance with the rules when declaring its taxable income and having the loss register updated. The company is requested to attach enclosures showing a calculation of the taxable income according to the rules in section 33H of the Tax Assessment Act, including a specification of disregarded losses for the income year, when choosing the rules in section 33H of the Tax Assessment Act. The company registers disregarded losses in the loss register via tab 3 of the tax return. Any loss for the year that is disregarded must be entered in the loss register as incurred in that year. If losses from previous income years are disregarded, the balance for the current year's loss must be increased at the end of the period in the loss register, for later use. The numerical value must be reported without plus or minus signs.
161m	Yes/No	The taxpayer wishes to declare information with loss limitation, see section 12(2) of the Corporation Tax Act.	Mark this field if the taxpayer has entered information with loss limitation, see section 12(2) of the Corporation Tax Act.

3.11 Information about specific events

Field number	Type	Description	Guidance text
162c	Yes/No	Has a business activity been purchased/sold?	The answer must be Yes or No. Answer Yes if a business activity has been bought or sold in the income year.
162d	Yes/No	Has a taxable merger been carried out?	The answer must be Yes or No. Answer Yes if a taxable merger has been carried out during the income year.
164	Yes/No	Has an unauthorised tax-free restructuring been carried out?	The answer must be Yes or No. Answer Yes if an unauthorised tax-free restructuring has been carried out during the income year.
163a	Yes/No	Have intangible assets (goodwill etc.) been purchased/received?	The answer must be Yes or No. Answer Yes if intangible assets (goodwill etc.) have been purchased/received during the income year.
163aa	Amount	Declare the gross value of the intangible assets purchased/received,	If field 163a is a Yes, this field must be filled in with the gross value of the assets purchased/received.
163ab	Amount	of which intra-group	If field 163a is a Yes, this field must be filled in with the value of the assets purchased/received from a party with which the company is consolidated.
163b	Yes/No	Have intangible assets (goodwill etc.) been sold/transferred?	The answer must be Yes or No. Answer Yes if intangible assets (goodwill etc.) have been sold/transferred during the income year.

163ba	Amount	Declare the gross value of the intangible assets sold/transferred,	If field 163b is a Yes, this field must be filled in with the gross value of the assets sold/transferred.
163bb	Amount	of which intra-group	If field 163b is a Yes, this field must be filled in with the value of the assets sold/transferred to a party with which the company is consolidated.
166	Yes/No	Has a mutual agreement been entered into covered by section 12B of the Tax Assessment Act?	If a mutual agreement has been entered into on the transfer of one or more assets, where the payment wholly or partly constitutes a regular payment, answer Yes. Regular payment is when there is uncertainty about the duration of the payment schedule or the annual amount when the payments run beyond the year of the agreement.
167	Yes/No	Has a request/reinvestment of profit from sale of real property been made?	Answer Yes if reinvestment in real property has taken place, been made or requested. The reinvestment of profit from sale of real property in another property is conditional on the owner providing certain information about the sold property and the acquired property, respectively, to the Tax Agency at the time of requesting reinvestment. The document requesting reinvestment must contain the following: - Indication that profit from sale of real property has been reinvested in real property in Denmark. - Identification of the real property in which the profit has been reinvested. - The amount of the reinvested profit - Identification of the sold real property. At the request of the Tax Agency, the owner must be able to provide, among other things, information about the basis for the calculated profit and documentation that the conditions for reinvestment are met. Read more in section C.H.2.1.11.2 of our legal guide.

However, this does not apply to the context of section 1(1)(4) of the Foundation Tax Act.

3.12 Special income disclosures

Field number	Type	Description	Guidance text
066	Yes/No	Is the company covered by the CFC rules, see section 32 of the Corporation Tax Act, or does it use the partial substance test?	CFC stands for Controlled Foreign Company. CFC income constitutes income from Danish and foreign companies controlled by the taxpayer, as referred to in section 32 of the Corporation Tax Act. See section C.D.4 of our legal guide on CFC taxation and private equity partners (carried interest) on CFC taxation of companies, foundations, persons, estates of deceased persons and private equity partners. Our Danish-language legal guide:

066a	Amount	Declare the company's CFC income	The amount of the company's CFC income is stated here. If the CFC income is positive, the amount is stated. If the CFC income has been offset against losses or reductions for Danish or foreign taxes, enter 0. All income from intangible assets other than royalties, see section 32(5) para (3)(b), second sentence, of the Corporation Tax Act, is not to be included if the company has applied the partial substance test. Remember to attach a separate statement as an appendix under 'Selskabsskatteloven § 5B og § 19' (Sections 5B and 16 of the Corporation Tax Act), to be selected in the drop-down menu for the tax return.
066aa	Yes/No	Has the parent company chosen to include only the subsidiary's CFC income in the income statement according to section 32(15) of the Corporation Tax Act?	According to section 32(15) of the Corporation Tax Act, the company may choose to include only the subsidiary's CFC income in the income statement instead of applying the main rule under which the full income should be included. The choice, binding for five income years, applies to all the parent company's subsidiaries, see section 32(16) of the Corporation Tax Act. See also section 32(15) and (16) of the Corporation Tax Act and section C.D.4.1.6 of our legal guide on the parent company's income statement, under the heading 'Valg om kun at blive beskattet af CFC-indkomsten, SEL §32, stk. 15' (Choice of taxation only on the CFC income, section 32(15) of the Corporation Tax Act).
066ab	Yes/No	Has the CFC income from subsidiaries etc. been offset against losses carried forward/transferred from other jointly taxed companies etc. according to section 32(9) of the Corporation Tax Act?	According to section 32(9) of the Corporation Tax Act. The parent company's income statement includes the subsidiary's loss carried forward. The same applies to losses transferred from other companies as part of a joint taxation scheme or another set of rules whereby losses can be transferred. However, the subsidiary's losses carried forward and transferred may be included at a maximum amount corresponding to the loss calculated according to Danish rules. Section 33H of the Tax Assessment Act applies correspondingly to the parent company's own losses, which cannot be offset against the subsidiary's income. *According to section 32(9) of the Corporation Tax Act. The CFC can carry forward its own losses, and if the CFC is part of a mandatory Danish joint taxation scheme, losses can offset the CFC income if they have been transferred from other companies as part of a joint taxation scheme or another set of rules under which losses can be transferred. However, the subsidiary's losses carried forward and transferred may be included at a maximum amount corresponding to the loss calculated according to Danish rules. Section 33H of the Tax Assessment Act applies correspondingly to the parent company's own losses, which cannot be offset against the subsidiary's income. For a parent company subject to wealth tax, the CFC income is charged separately at the rate of 22% according to section 19(1) of the Corporation Tax Act. 2. As this is a separate tax, the separate CFC taxation is reduced by Danish or foreign taxes paid, according to section 32(11) of the Corporation Tax Act. The CFC income is offset at the same tax rate and under the same rules.

066b	Yes/No	Has the company applied the partial substance test?	No other income from intangible assets is included in the CFC income if, according to the Danish Executive Order on Partial Substance Test (*Bekendtgørelse om partiel substanstest*), it is documented that the entity has applied the partial substance test and is in fact engaged in a significant economic activity in relation to the intangible assets. See also section C.D.4.1.5.2.2.2.4 of our legal guide 'Betingelser for at anvende den partielle substanstest' (Conditions for applying the partial substance test)
066Radd	Repetitions	Add entity	
066RRemove	Repetitions	Remove	
066c	Text	Name	(Empty)
066d	Text	Address	(Empty)
066e	Choice	Tax jurisdiction	State or non-state jurisdiction with tax autonomy. If a group entity is resident in more than one tax jurisdiction, the general principles for determining the applicable double taxation agreement are used to determine the jurisdiction in which the entity is resident for tax purposes. If there is no applicable double taxation agreement, the group entity is reported in the tax jurisdiction of the management's actual domicile. The actual management domicile is determined on the basis of internationally agreed standards.
066f	Amount	CVR/SE number/TIN number	TIN is short for Tax Identification Number. For Danish entities, it will be the CVR/SE number.
90	Yes/No	Has deduction been claimed for final losses in a foreign subsidiary/permanent business establishment/real property, see section 31E of the Corporation Tax Act?	The field is mandatory and must be filled in with Yes or No. Answer Yes if the taxpayer has deducted a final loss in a foreign subsidiary/permanent business establishment/real property, see section 31E of the Corporation Tax Act.
090a	Amount	The amount of total deduction for final losses.	The field is mandatory and must be filled in with the amount if the answer to the previous field 090 is Yes. State here the total amount deducted in respect of final losses in a foreign subsidiary/permanent business establishment/real property, according to section 31E of the Corporation Tax Act.
108a	Yes/No	Has the company claimed an increased deduction, see section 6(1)(3), second and third sentences, of the Depreciation Act?	The field is mandatory and must be filled in with Yes or No. Answer Yes if the company has claimed an increased deduction either added to the operating equipment account balance or written off in the income year.
108b	Amount	Declare the actual acquisition cost affected by section 6(1)(3), second and third sentences, of the Depreciation Act.	If the answer is Yes in field 108a, this field must be filled in. In the field, enter the amount on which the deduction/amortisation/depreciation is based. The amount must be entered without plus or minus signs.
109a	Yes/No	Has the company claimed an increased deduction, see section	The field is mandatory and must be filled in with Yes or No. Answer Yes if the company has claimed and

		8B(4), first and second sentences, of the Tax Assessment Act?	increased deduction/amortisation of research expenses incurred during the income year.
109b	Amount	Declare the expenses actually incurred that are affected by section 8B(4), first and second sentences, of the Tax Assessment Act.	If the answer is Yes in field 109a, this field must be filled in. In the field, enter the amount on which the deduction/amortisation/depreciation is based. The amount must be entered without plus or minus signs.

3.13 Accounting information and auditor assistance

Field number	Type	Description	Guidance text
89	Yes/No	Is the entity liable to pay tax covered by the Danish Executive Order on Minimum Requirements for Large Enterprises (*Mindstekravsbekendtgørelsen for større virksomheder*) (Executive Order no. 1295 of 14 November 2018)? NOTE: If yes, the company must attach the financial statements for tax purposes as an appendix to the tax return. See also Field info.	The Executive Order on Minimum Requirements for Large Enterprises (Executive Order no. 1295 of 14 November 2018) applies in the following cases: (1) The entity liable to pay tax has a net turnover of more than DKK 100 million. The entity must attach the financial statements for tax purposes as an appendix to the tax return. (2) The entity liable to pay tax is part of a group of jointly taxed companies with a total net turnover at the joint taxation level of more than DKK 100 million. All the jointly taxed companies must attach the financial statements for tax purposes as appendices to the tax return. (3) The entity liable to pay tax is on the list of other legal entities listed in section 1(1) paras (1)-(8) and (10) of the Executive Order on Minimum Requirements for Large Enterprises, including electricity companies, cooperative societies, companies liable to pay tonnage tax, banks, companies subject to joint taxation according to section 31A of the Corporation Tax Act (international joint taxation) and companies taxed on recapture of tax losses according to section 15 of Act no. 426 of 6 June 2005, among others. The entity must attach the financial statements for tax purposes as an appendix to the tax return. Further reference is made to section A.B.3.2.1.1 of our legal guide, which contains links to the executive orders on minimum requirements. If the answer is Yes, the financial statements for tax purposes must be attached as an appendix to the tax return. If the answer is No, continue reporting the tax return.
99	Yes/No	Is the net turnover below DKK 500,000?	For jointly taxed companies, the companies' total turnover is included in the assessment of whether the net turnover is less than DKK 500,000.

3.13.1 Information on auditor assistance

Field number	Type	Description	Guidance text
102	Various options	Assistance: - No auditor assistance - Approved auditor - Other advisor	State whether an auditor has been involved in preparing the annual report or calculating the taxable income. If a state-authorised or registered public accountant has been involved, select 'Godkendt revisor' (Approved auditor). If an agricultural consultant, lawyer or other professional advisor is assisting with the tax return, select 'Anden rådgiver' (Other advisor). If assistance is received from friends/family, select 'Ingen bistand' (No auditor assistance).
103	Yes/No	Is the annual report provided with an auditor opinion?	An auditor opinion is issued according to the Danish Executive Order on State-Authorised and Registered Public Accountants' Opinions etc. (*Bekendtgørelse om statsautoriserede og registrerede revisorers erklæringer mv.*) (Executive Order on Auditor Opinions) or according to auditing standards.

			The answer must be No if another auditor has been involved, or if no auditor has been involved.
104	Various options	Statement on: - audit - extended review - review - assistance with format - other	State the type of auditor assistance provided and about which the auditor has expressed their opinion. The types of opinions are set out in the Danish Executive Order on Approved Auditors' Opinions (*Bekendtgørelse om godkendte revisors erklæringer*). Tick 'andet' (other) for other assurance engagements according to the Executive Order on Auditor Opinions. These may include assurance engagements in connection with liquidation or restructuring (mergers, divisions etc.), on environmental, ethical and social disclosures, on internal controls and IT systems, and on corporate governance.
105	Yes/No	Modifications/highlight of matters in the auditor opinion.	Concerns only the content of the opinion provided by the auditor as part of the annual report. State whether the auditor has issued modifications or highlight of matters. If so, this will be stated in a separate section of the opinion entitled 'Modifikationer' (Modifications) or under the heading 'Fremhævelse af forhold i regnskabet' (Highlight of matters in the financial statements). Answer No if there are no such separate sections in the annual report.
106	Various options	Modifications/highlight of matters relating to: - compliance with tax legislation - compliance with company legislation - compliance with accounting legislation - other	1: Under compliance with tax legislation the auditor may, for example, have pointed out: * Non-declaration of: - VAT - Salary - A-tax - Company car - Other free benefits * Specific tax errors * Violation of or non-compliance with tax legislation * Illegal loans to owners and members of the executive and supervisory boards taken out after 14 August 2012 2: Under compliance with company legislation the auditor may, for example, have pointed out: * Loans to owners and members of the executive and supervisory boards (illegal loans to owners and members of the executive and supervisory boards) * Loss of share capital * Uncertainty about the continued operation of the company or foundation 3: Under compliance with accounting legislation the auditor may, for example, have pointed out: * Non-compliance with bookkeeping or accounting regulations, including failure to store accounting records * The financial statements do not meet the requirement of providing a true and fair view of the company's or foundation's assets and liabilities * Matters of importance to the financial statements have not been sufficiently disclosed to the auditor 4: Under 'other' the auditor may have pointed out: * Large losses on individual debtors
107	Yes/No	Has the taxable income been calculated with auditor assistance?	State whether the taxable income for the year has been calculated with assistance from a state-authorised or registered public accountant or an external advisor with accounting competence who is not a state-authorised or registered public accountant.
107a	Amount	The audit firm's CVR number	Here you can state the audit firm's CVR number

107b	Amount	The audit firm's P number	Here you can state the audit firm's P number

3.13.2 Selected information from the annual report

Field number	Type	Description	Guidance text
111	Amount	Net turnover	Net turnover must always be declared, even if the entity liable to pay tax is exempt from disclosing net turnover in its annual report. Enter a numerical value without a plus or minus sign. Net turnover is the selling price of products and services etc. falling within ordinary activities less price reductions, VAT and other taxes directly linked to the selling price.
112	Amount	Cost of sales	Declare cost of sales in the form of purchases of raw materials, consumables, goods for resale and packaging, adjusted for changes in inventories. Enter a numerical value without a plus or minus sign. Direct expenses in connection with the purchase, for example customs duties, freight etc. as well as price reductions, reimbursements etc., are included in the calculation. Outwork, that is processing of raw materials and semi-finished products by others (contract work), is also included in the statement.
113	Amount	Accounting depreciation	Accounting depreciation and amortisation includes current depreciation and amortisation reflecting the company's consumption pattern for fixed assets. Accounting depreciation and amortisation covers depreciation, amortisation and impairment for the year of property, plant and equipment and intangible assets, including: - buildings - installations - machinery and equipment - transport and other operating equipment - acquired goodwill and know-how and capitalised expenses for rationalisation and development. Enter a numerical value without a plus or minus sign.
115	Amount	Profit or loss from ordinary activities before financing and extraordinary items	Declare the profit or loss from ordinary activities before financing and extraordinary items and taxes. If the result is negative, the amount must be entered with a - (minus sign).
116	Amount	Net profit or loss for the year before tax	Declare net profit or loss for the year before tax If the result is negative, the amount must be entered with a - (minus sign).
117	Amount	Taxes	Declare tax on profit for the year, including adjustment of deferred tax. Expenses in the annual report must be entered with a - (minus sign). Income in the annual report must be entered without a sign.

120	Amount	Inventories	Enter a numerical value without a plus or minus sign. The value of inventories in terms of: * Raw materials and consumables * Work in progress * Manufactured goods (possibly including IPO) and goods for resale * Prepayments for goods
121	Amount	Fixed assets	Enter a numerical value without a plus or minus sign. Fixed assets intended for permanent ownership or use by the company: * Intangible assets * Property, plant and equipment * Fixed asset investments
123	Amount	Equity	If equity is negative, the amount must be entered with a - (minus sign). Declare the taxpayer's equity in the form of: * contributed capital: for example share capital/base capital/tied-up capital * reserves * retained profits or losses * share premium on issue
124	Amount	Balance sheet	Enter a numerical value without a plus or minus sign. Declare the sum of all assets. The amount must correspond to the sum of equity, provisions and liabilities other than provisions.
126	Amount	Inflows of property, plant and equipment and intangible assets for the year at cost price	Declare the addition of assets intended for the company's permanent ownership or use. Enter a numerical value without a plus or minus sign. If new financial leases are included in the accounts, the acquisition price of the leased item must be included.
127	Amount	Disposal of property, plant and equipment and intangible assets for the year at selling price	Enter a numerical value without a plus or minus sign. Disclose the selling price of divested assets – the value of divested buildings and land must be converted to cash value. Alternatively, you can use the book value, meaning the acquisition price of the divested assets minus accumulated depreciation and amortisation.

3.13.3 Information on the calculation of taxable income

Field number	Type	Description	Guidance text
130	Amount	Carryback of certain types of non-taxable income (see the guide)	Enter a numerical value without a plus or minus sign. Enter the total amount of carryback of income/gains from the annual report when declaring the year's taxable income. Carryback of Danish or foreign dividends and net profit or loss from participating interests is not to be included in this field.

131	Amount	Carryback of certain non-deductible expenses (see the guide)	Enter a numerical value without a plus or minus sign. Enter the total amount of carryback of a number of expenses from the annual report when declaring the year's taxable income. These are: * non-deductible share of entertainment expenses * loan costs – one-off commission from loans, guarantees etc. * fines, interest and fees Carryback of other expenses from the annual report is not to be included in this field.
134	Amount	Tax loss on the sale of intangible assets (goodwill etc.)	Enter a numerical value without a plus or minus sign. State the tax loss on the sale or abandonment of goodwill, know-how, patent rights etc. Note that tax losses on the sale of shares or real property are to be declared separately as carryforward of losses attributed to specific sources of income (fields 086, 087 and 088).
136	Amount	Tax gain on shares (realisation or market-value principle)	Enter a numerical value without a plus or minus sign. State the total taxable gain on shares regardless of whether the realisation or the market-value principle is applied. The total amount must be stated before offsetting against any losses.
137	Amount	Tax gain on the sale of real property	Enter a numerical value without a plus or minus sign. State the total taxable gain on the sale of real property. Sales of assets relating to business activities must only be included in the net turnover in field 111.
138	Amount	Tax gain on sale of intangible assets (goodwill etc.)	Enter a numerical value without a plus or minus sign. Declare the total taxable gain on the sale of intangible assets.
140	Amount	Real property, write-off on acquisition/demolition deduction	Enter a numerical value without a plus or minus sign. Declare write-off on expenses for conversion or improvement of real property/installations, deductions for demolition and replacement of real property/installations.
141	Amount	Real property, depreciation for tax purposes	Enter a numerical value without a plus or minus sign. Declare depreciation for tax purposes on buildings, installations, refurbishment of rented premises etc. Note that you do not need to declare write-off or deductions for demolition in this field. They must be stated in field 140.
142	Amount	Real property, recovered depreciation	Enter a numerical value without a plus or minus sign. Disclose recovered depreciation on the sale of real property.
143	Amount	Operating equipment, ships and equipment, depreciation for tax purposes	Enter a numerical value without a plus or minus sign. The information includes, among other things, diminishing-balance depreciation on operating equipment and ships and depreciation on software and operating equipment with a useful life of less than three years. Please note that you do not need to declare write-off on small assets in this field – this must be stated in field 144.
144	Amount	Write-off on small assets	Enter a numerical value without a plus or minus sign. State the write-off on small assets. No other write-off needs to be reported in this field, for example on expenses for software and operating equipment with a useful life of less than three years. This must be stated in field 143.

145	Amount	Intangible assets (goodwill etc.), amortisation for tax purposes	Enter a numerical value without a plus or minus sign. Declare amortisation for tax purposes on goodwill and other intangible assets.
148	Amount	Losses on debtors	Enter a numerical value. Losses are declared without a plus or minus sign. Declare losses on debtors (goods receivables etc.) that have been deducted for tax purposes, for example provisions for losses on debtors. Any gains must be stated with a plus sign
149	Amount	Write-down for obsolescence on inventories	Enter a numerical value without a plus or minus sign. Disclose write-down for obsolescence on inventories, meaning non-marketable assets that have been deducted for tax purposes.
150	Amount	Deducted provisions	Enter a numerical value without a plus or minus sign. Declare provisions of any kind that have been deducted for tax purposes. These are, for example, provisions for service and warranty provisions and provisions for future expenses etc. No information is required on provisions for charitable/non-profit purposes, for consolidation etc. or for losses on debtors. They must be entered in field 148.
156	Amount	Gain or loss on redemption of cash loans	Declare gains or losses on extraordinary redemption of cash loans Do not state tax gains with a plus sign. Tax losses must be entered with a - (minus).
128	Yes/No	Have there been any changes to the accounting policies or valuation principles applied in the preparation of the annual report or taxable income?	Changes to accounting policies may include changes to accounting principles, recognition methods and measurement basis - the changes must be disclosed in the introduction to accounting policies in the section of the annual report: Accounting policies. With regard to the financial statements for tax purposes, this could be a change of the principles for calculating taxable income.
157*	Yes/No	Has the taxpayer sold a property covered by the Danish Act on Taxation of Profit from Sale of Real Property (*Ejendomsavancebeskatningsloven*), see section 6D of that Act?	Answer Yes if the company has sold a property and chosen for some of the profit to be taxed according to the rules in section 6D of the Act on Taxation of Profit from Sale of Real Property. Notification of the choice is subject to the company notifying the Tax Agency. The notification must be given no later than at the same time as the deadline for submission of the tax return for the income year in which the property was sold. The company must submit a copy of the purchase-money mortgage and information about the taxable profit, see section 6. The submitted information must include a statement of the profit chosen to be included in the following income years (maximum 10% of the cash converted sales price for the property), the annual amount and the number of years over which the profit is included (maximum 10 years, after the sale). See further conditions to be complied with in section 6D(2) of the Property Taxation Act.

157a	Yes/No	Have there been any events during the year resulting in the remaining deferred profit having to be included in the calculation of the taxable income, see section 6D(3) of the Act on Taxation of Profit from Sale of Real Property?	Answer Yes if an event has occurred causing the remaining deferred profit to have to be included in the calculation of taxable income. The deferred profit must be included in the calculation of taxable income in the event of: - full or partial sale of the property or a change of use so that it is no longer used commercially in whole or in part - full or partial disposal or redemption of the purchase-money mortgage - the seller's death, except as set out in section 6D(4) - termination of the seller's tax liability, see section 10 of the Danish Withholding Tax Act (*Kildeskatteloven*) or section 5(7) of the Corporation Tax Act.
157b	Amount	Moratorium balance covered by section 6D of the Act on Taxation of Profit from Sale of Real Property.	State here the moratorium balance covered by section 6D of the Act on Taxation of Profit from Sale of Real Property, see section 6D(14) of that Act.

*Field 157 does not apply to the context of section 1(1)(4) of the Foundation Tax Act.

3.14 Transfer of shares

This section does not apply to the context of section 1(1)(4) of the Foundation Tax Act.

Field number	Type	Description	Guidance text
1001	Yes/No	Transfer of shares, see section 35B of the Capital Gains Tax Act	Have shares been contributed in connection with the establishment of a fund according to section 35B(2) of the Capital Gains Tax Act (shares transferred after the establishment of the fund are not included in the founder's tax)?
1002	Yes/No	Historical application of the terms and conditions in section 35B of the Capital Gains Tax Act	Have transfers occurred in previous years, and is the founder's tax greater than DKK 0?
1003	Amount	Reporting the balance of founder's tax	Reporting the balance of founder's tax (both in the event of transfer and the current annual balance – section 35D of the Capital Gains Tax Act)
1004	Amount	Any balance wholly or partially due regarding founder's tax must be stated here. Remember to attach the statement of holdings for the fund	Any balance wholly or partially due regarding founder's tax must be stated here. Remember to attach the statement of holdings for the fund

1005	Yes/No	Are dividends from shares included in the statement of holdings, see section 35D(4) of the Capital Gains Tax?	Have dividends been received on shares as shown in the statement of holdings, see section 35D(4) of the Capital Gains Tax Act?
1005a	Amount	Amount of dividends from shares in the statement of holdings, see section 35D(4) of the Capital Gains Tax Act	Enter the amount of dividends received on shares as shown in the statement of holdings, see section 35D(4) of the Capital Gains Tax Act.
1006	Yes/No	Transfer of shares included in the statement of holdings, see section 35D(2) of the Capital Gains Tax Act	Has the fund sold or otherwise disposed of some or all of the shares listed in the statement of holdings at the end of last year?
1006a	Amount	Statement of gains or losses from sale of shares included in the statement of holdings, see section 35D(2) of the Capital Gains Tax Act	Enter here the amount that the fund has lost or gained on the sale of the shares in field 1006, see section 35D(2) of the Capital Gains Tax Act.
1007	Amount	Interest on the founder's tax balance, see section 35D(6) of the Capital Gains Tax Act.	Interest is calculated at 1% above Danmarks Nationalbank's discount rate, but at a minimum of 1% per year, see section 35D(6) of the Capital Gains Tax Act for further information on due dates and payment deadlines.
1008	Amount	Write-down of the balance of founder's tax, see section 35D(5) of the Capital Gains Tax Act.	Has the fund made distributions or provisions for charitable or non-profit purposes that are not deductible from the fund's taxable income?
1009	Text	Country	-
1010	Text	Address	-
1011	Yes/No	Conditions for period of ownership, see section 35E of the Capital Gains Tax Act	If the condition in section 35B(1)(2) is met for at least 5 years from the date of transfer.
1011a	Date	Latest transfer date	The transfer date must not be later than the end date of the period you are currently reporting for.

1012	Yes/No	Moving domicile, see section 35F(2) and (3) of the Capital Gains Tax Act.	Has the fund moved its domicile?
1013	Yes/No	Marking of EU/EEA relation, see section 35F(2) and (3) of the Capital Gains Tax Act.	Is the fund domiciled: o in the EU/EEA o outside the EU/EEA

4. Taxable income – tab 6

Under tab 6 'Skattepligtig indkomst' (Taxable income), you will see field 076. In most cases, field 076 is prefilled, based on the information in fields 001 and 002 under tab 5.

Field number	Type	Description	Guidance text
076	Amount	Declared taxable income before deduction and allocation of losses	The field must be reported. The reported amount must be the taxable income before deduction and allocation of losses, that is both before deduction of losses from previous income years and before allocation of losses for the current income year. For groups of jointly taxed companies, the management company fills in the field for each of the jointly taxed companies etc. Amounts entered in field 76 are summarised by the Tax Agency in field 080 and shown for the management company. The summarised amount constitutes the jointly taxable income before deduction and allocation of losses. If the company has applied for payout of a tax credit according to the rules of section 8X of the Tax Assessment Act, negative taxable income must not be reduced by the amount on which the payout is based. This will instead take place in field 004.
003	Calculated amount	Carryforward of tax loss from previous income years, see section 12 of the Corporation Tax Act	Losses according to section 12 of the Corporation Tax Act must be carried forward before the year's distributions can be utilised. A loss according to section 12 of the Corporation Tax Act is the loss generated by negative business income and other income after any basic deduction. Reference to legal acts: Section 2 of the Corporation Tax Act Our Danish-language legal guide: C.D.9.6.5 General rule
006	Amount	Taxable income before distributions and after utilisation of losses according to section 12 of the Corporation Tax Act	Summation field (field 076 - field 003). Business income + (other income - basic deduction) - loss according to section 12 of the Danish Corporation Tax Act. This is the amount from which the year's distributions, consolidation of assets and provisions for later distributions can be deducted.
007	Amount	Deductions for distributions	Foundations/associations cannot distribute their way to a loss. Therefore, field 007 must not exceed the summation field 006. If foundations and associations covered by sections 1(1)(1) or 1(1)(2) of the Foundation Tax Act have incurred a net capital loss and have not obtained deduction for all distributions for the year, a loss may be calculated for carryforward according to section 3(2) of the Foundation Tax Act. This deduction is calculated in field 008. Reference to legal acts: Section 4 and section 3(2) of the Foundation Tax Act for foundations and associations covered by sections 1(1)(1), 1(1)(2) and 1(1)(4) of that Act Section 9(1) of the Foundation Tax Act for associations covered by section 1(1)(3) of that Act. Our Danish-language legal guide: C.D.9.6.5 General rule

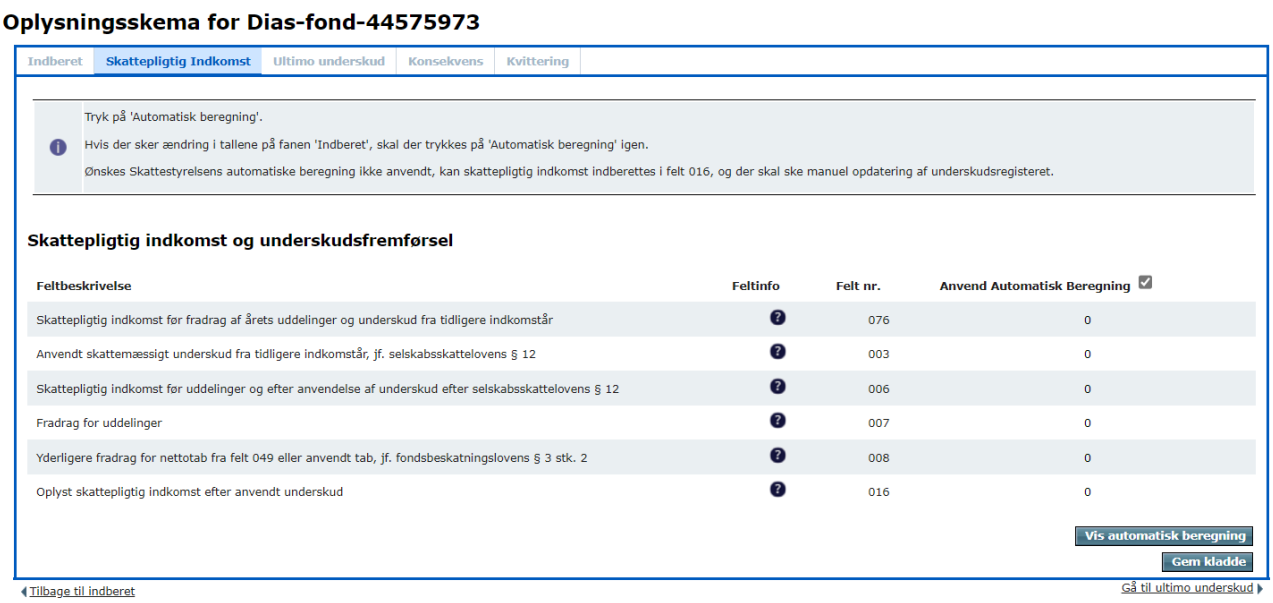
008	Amount	Additional deductions for net losses from field 049 or loss carryforward, see section 3(2) of the Foundation Tax Act	In the event of a loss according to section 3(2) of the Foundation Tax Act from previous years, that loss is utilised here. Deductions can be claimed for the year's distributions/provisions before loss carryforward according to section 3(2) of the Foundation Tax Act. If there is a loss in this income year according to section 3(2) of the Foundation Tax Act to be carried forward in subsequent years, this is the amount appearing in this field. Reference to legal acts: Section 3(2), fourth sentence, of the Foundation Tax Act for foundations and associations covered by sections 1(1)(1), 1(1)(2) and 1(1)(4) of that Act. Section 1(1)(3) of the Foundation Tax Act does not apply. Our Danish-language legal guide: C.D.9.6.5
016	Calculated amount	Total taxable income after loss carryforward	The amount is calculated by the Tax Agency on the basis of the available information from the company. The field contains taxable income after losses. Negative taxable income is indicated by - (minus sign). For the individual company, the set-off of losses from previous years may not exceed the year's positive taxable income before loss carryforward. For jointly taxed companies, the jointly taxable income is calculated by the management company on the basis of the available information provided by the companies. As regards joint taxation, this is the total jointly taxable income after loss carryforward.

We encourage you to use automatic calculation. The box 'Automatisk beregning' (Automatic calculation) is ticked as default. This means that field 003 'Anvendt skattemæssigt underskud fra tidligere indkomstår' (Loss brought forward from previous income years for tax purposes), field 008 'Yderligere fradrag for nettotab fra felt 049 eller anvendt tab, jf. fondsbeskatningslovens § 3 stk. 2' (Additional deduction for net loss from field 049 or loss carryforward, see section 3(2) of the Foundation Taxation Act) and field 016 'Oplyst (tidl. selvangivet) skattepligtig indkomst efter anvendt underskud' (Declared taxable income after loss carryforward) are calculated automatically and that any new losses or losses carried forward are registered/deducted correctly in the loss register under tab 6 'Skattepligtig indkomst' (Taxable income). In this way, you ensure that the next tab (tab 7 – 'Ultimo underskud' (End-of-period loss)) is updated correctly, and you only need to verify the figures.

If you want to deselect automatic calculation, you must remove the tick mark and you must enter the amount manually in field 003 'Anvendt skattemæssigt underskud fra tidligere indkomstår' (Loss brought forward from previous income years for tax purposes) and field 016 'Oplyst (tidl. selvangivet) skattepligtig indkomst efter anvendt underskud' (Declared taxable income after loss carryforward).

NOTE: If you regret the use of automatic calculation during the reporting process, it is important that you reset the tax return draft and start over again with the tax return. Otherwise, incorrect values will appear in several calculated fields (for example 003, 006 and 007). You will find the 'Nulstil' (Reset) button on the front page of the tax return.

Chart 1: Tab 6 'Skattepligtig indkomst' (Taxable income) shown for a foundation (with automatic calculation)

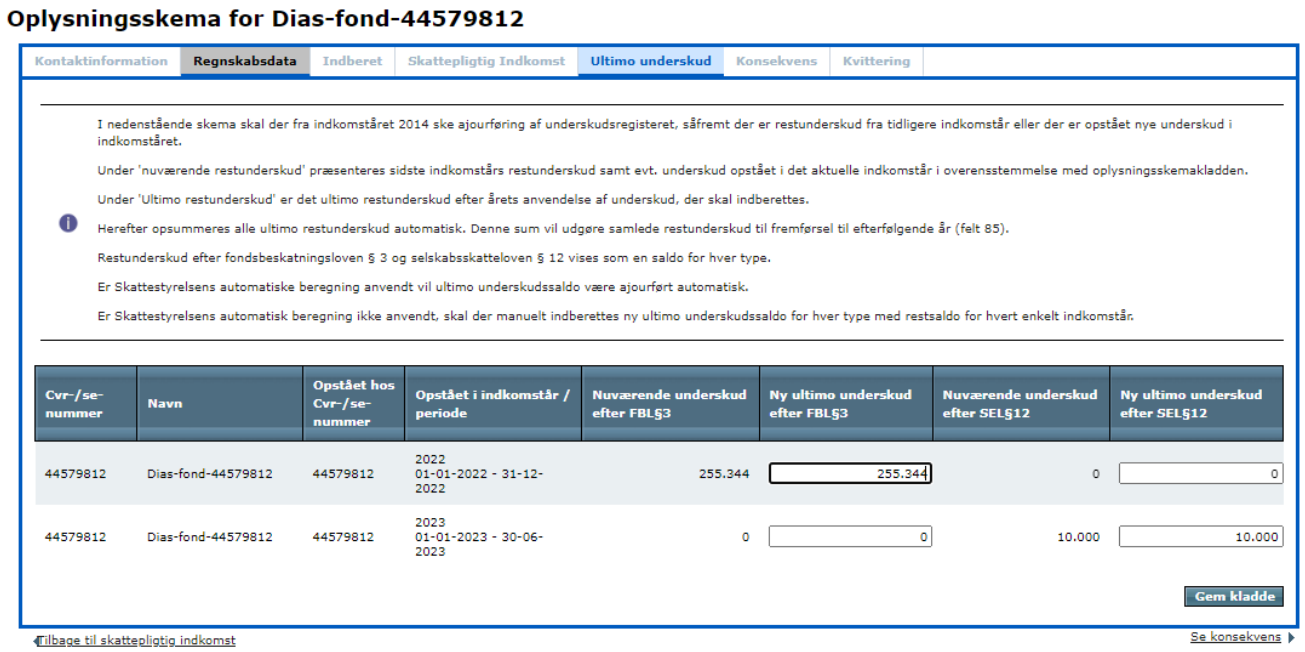


Source: E-tax for companies (DIAS)

5. End-of-period loss – tab 7

You must verify the calculated data under tab 7 'Ultimo underskud' (End-of-period loss) before clicking on the consequence page.

Chart 3. Tab 7 'Ultimo underskud' (End-of-period loss) shown for a foundation



Source: E-tax for companies (DIAS)

If you have answered yes in field 161 under tab 5 'Indberet' (Report), the current loss will appear pre-filled on the left in the column under tab 7 'Ultimo underskud' (End-of-period loss). So, remember to re-set the reporting and start over again if you regret having clicked 'Vis automatisk beregning' (Show automatic calculation).