

Appendix to tax return 2021 regarding locked fields etc.

2021

CPR no. (Civil reg. no.)

Information from the Danish Tax Agency

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

It is relevant in the following situations:

- A. If you are self-employed and want to transfer amounts from the private part of the tax return to the business part of the tax return; or if you work abroad for a Danish employer and want to transfer amounts from Danish income to foreign income; or if you want to transfer interest income/interest expenses to or from your spouse.
- B. If you are not self-employed, and if you operate with a non-calendar financial year and want to correct pre-printed information.

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

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

- Box 12* Fees, income from providing domestic help and the value of certain employee benefits
- Box 17* Group life assurance via trade union, grants and certain employee benefits
- Box 34* Distributions from investment companies and investment units with minimum taxation, which are not share-based, where tax on dividends is withheld at source

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

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

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

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

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

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

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

Submit this form together with your tax return

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

Further information

Please see www.skat.dk/english for further information.

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

Of the amount in box 11: Earned income etc.	DKK _____ ,	DKK _____	is transferred to the tax return for foreign income (form no. 04.012), which must also be attached/enclosed
Of the amount in box 12: Fees etc.	DKK _____ ,	DKK _____	is transferred to box 111: Business profit, or to box 112: Business loss
Of the amount in box 16: Pensions, state education grants (SU), unemployment, sickness and parental leave benefits (dagpenge), etc.	DKK _____ ,	DKK _____	is transferred to the tax return for foreign income (form no. 04.012), which must also be attached/enclosed
Of the amount in box 17: Group life assurance, grants and certain employee benefits	DKK _____ ,	DKK _____	is transferred to box 111: Business profit, or to box 112: Business loss
Of the amount in box 31: Interest income etc.	DKK _____ ,	DKK _____	is transferred to box 114: Business interest income
Of the amount in box 31: Interest income etc.	DKK _____ ,	DKK _____	is transferred to spouse
Of the amount in box 34: Distributions etc.	DKK _____ ,	DKK _____	is transferred to 115: Distributions to the business
Of the amount in box 41: Interest expenses on debt to mortgage credit institutions etc.	DKK _____ ,	DKK _____	is transferred to box 117: Business interest expense
Of the amount in box 41: Interest expenses on debt to mortgage credit institutions etc.	DKK _____ ,	DKK _____	is transferred to spouse
Of the amount in box 42: Interest expense on debt to mortgage credit institutions etc.	DKK _____ ,	DKK _____	is transferred to box 117: Business interest expense
Of the amount in box 42: Interest expense on debt to mortgage credit institutions etc.	DKK _____ ,	DKK _____	is transferred to spouse

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

	Box	Amounts in DKK	Field no.
Personal income subject to labour market contributions (8%)			
Earned income, fees for board membership, free telephone, company car, etc.	11		202
Fees, income from providing domestic help and the value of certain employee benefits	12		210
Anniversary bonuses and termination benefits, etc.	14		243
Personal income not subject to labour market contributions			
Pensions, state education grants (<i>SU</i>), daily benefits in the case of unemployment, sickness or maternity/paternity (<i>dagpenge</i>), etc.	16		204
Group life assurance via trade union, grants and certain employee benefits before deduction of labour market contributions	17		229
Public service awards	18		256
Contributions to company old-age pension schemes, group life assurance etc. deducted from your wages/salaries	347		347
Deductions from personal income			
Contributions and premiums to personal annuity pension schemes and temporary old-age pension schemes (cannot exceed DKK 58,500). (If you are self-employed, see box 24)	21		416
Repayments of social assistance, introductory benefits for foreigners, etc.	23		477
Income from capital			
Interest income from deposits with banks etc. Interest income from bonds and mortgage deeds held in a custody account in a Danish bank and distributions from bond-related investment units with minimum taxation where tax on dividend is not withheld at source	31		233
Distributions from investment companies and investment units with minimum taxation, which are not share-based, where tax on dividends is withheld at source	34		247
Deductions, income from capital			
Interest expenses on debts to mortgage credit institutions and third-mortgage credit institutions (reallånefonde), and tax deductible capital losses resulting from the refinancing of cash loans	41		483
Interest expenses on debts to banks, pension funds, insurance and financing companies, charge card schemes and mortgage deeds held in a custody account in a Danish bank	42		481
Interest expenses on government student loans	43		489
Assessed deductions			
Fees for trade union membership – maximum DKK 6,000	50		458
Contributions towards unemployment insurance, flex allowance and other early retirement schemes	52		439
Donations to approved associations etc. - maximum DKK 17,000	55		412
Donations to cultural and research institutions	447		447
Regular donations to approved associations etc.	448		448
Standard deduction for childminders	466		464
Income from shares			
Dividends from Danish shares admitted for trading on a regulated market and dividends from share-based investment companies held in a custody account in a Danish bank, distribution from share-based investment units with minimum taxation and distribution from accumulating investment funds which have been reported to the Danish Tax Agency	61		501
Dividends from Danish shares not admitted for trading on a regulated market declared to the Danish Tax Agency	64		310

Remember date and signature!

Day	Month	Year	Signature
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It is your responsibility to ensure that the appendix is accurate and complete