

2022

Appendix to tax return – Deduction for maintenance payments etc. or private interest expenses

Name and address

CPR number

Interest expenses on other debts, including government-guaranteed student loans from a bank, and mortgage deeds not held in a custody account (box 44/field 485)

Please complete one form for each lender to whom you paid interest

Type of interest expense etc.

- Debt to private individuals (such as mortgage deeds not held in a custody account)
- Loans with more than two owners
- Government-guaranteed student loans from a bank
- Establishment fees

Information about the recipient

CPR number (civil registration number) or CVR number (central business registration number)

To be completed if you ticked the 'Debt to private individuals' box above

Full name and address (to be stated if the CPR or CVR number is unknown)

Interest amount paid in the income year

DKK

Maintenance payments to former spouse and child support payments. Obligations to tenant(s) with a life interest in property owned by the taxpayer (aftægtsforpligtelser), (box 56/field 411)

Please complete one form for each person to whom you paid interest.

Type of payments/benefits

- Child support payments
- Maintenance payments
- Benefits paid under a life interest in a property (aftægtsydelse) **Amount paid DKK**

Information about the recipient

Civil registration number

To be completed if you ticked the 'Child support payments' or 'Maintenance payments' box above.

Full name and address (to be stated if the recipient does not have a CPR number)

Information about payments made/benefits paid

- | | | |
|---|---|--|
| <input type="checkbox"/> Regular payments | <input type="checkbox"/> Regular payments plus additional amount (enter the amount as a percentage) | <input type="checkbox"/> Private agreement |
| <input type="checkbox"/> Payments made during the entire year | <input type="checkbox"/> Part of the year (enter start and end dates below) | |
| Payment period (start date) | Payment period (end date) | Paid per month |
| Special payments made in connection with confirmation | Special payments made in connection with baptism/christening | DKK |
| DKK | DKK | |

Remember date and signature!

Day Month Year Signature

| . | . |

See guidance on page 2

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

You should use this form if you have received a tax assessment notice/tax return and are not able to use E-tax (The Danish Tax Agency's online self-service system – TastSelv), and if you have deductions for maintenance payments (child/spousal support payments) or private interest expenses.

You are paying maintenance

Maintenance paid to your former spouse is tax deductible if the agreement made between you and your former spouse is legally binding or has been approved by a public authority. This applies regardless of whether you are separated, divorced or merely live at separate addresses.

The Danish Tax Agency will include your deduction in your tax assessment notice if Udbetaling Danmark has reported the information to us. If you do not pay maintenance via Udbetaling Danmark, you must enter the deduction yourself on this form or via E-tax.

You are paying child support

Child support payments to your children who are under the age of 18 and are not living with you are tax deductible. A written agreement on the child support payment must have been made either between the parents or via Familieretshuset.

The Danish Tax Agency will include your deduction in your tax assessment notice if Udbetaling Danmark has reported the information to us. If you do not pay child support via Udbetaling Danmark, you must enter the deduction yourself on this form or via E-tax.

Information to be provided

Please provide information about the recipient of the child support/maintenance payments, the period in the income year for which the payments were made, and the amount paid per month. If you paid benefits under a life interest in a property, you only need to state the amount paid.

Private interest expenses

In order to deduct private interest expenses that have not been reported to the Danish Tax Agency, you need to inform us of the lender's identity.

Please provide the lender's CPR number or full name and address, and the amount of interest expense.

If, on the other hand, you paid interest on state-guaranteed student loans from a bank, interest on loans with more than two owners, or establishment fees, you only need to inform the Danish Tax Agency of the amount paid.

Submitting this form

The deadline for submitting this form is the same deadline as for your tax assessment notice/tax return. You can enter the information via E-tax together with the information relating to your tax return/tax assessment notice, or you can send the form by post (together with your tax return).

Please send the completed form to:

Skattestyrelsen
Postboks 9
4930 Maribo

We will not issue a receipt when we receive this form, but the deductions will appear on your tax assessment notice, which you will receive in mid-April 2023.

Further information

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