



# Skatteetaten

# Income Statement 1 for 2013

For individuals, ANS/DA and cooperative enterprises etc. that are engaged in business activity without being obliged to submit annual accounts pursuant to the Accounting Act, but are subject to a bookkeeping duty pursuant to the Bookkeeping Act. Enclosure with the tax return/partnership statement.

<b>The name, address etc. of the self-employed person/ partnership</b>		Accounting period	From		To		
Name							
Business address		Organisation number (for partnerships)	Personal ID no (11 digits)	No. of person-years worked by employees			
Postal code/ location							
Has the enterprise changed its business address during the income year?		Yes <input type="radio"/>	No <input type="radio"/>	Does the enterprise have a duty to have a pension scheme pursuant to the regulations for mandatory occupational pensions?		Yes <input type="radio"/>	No <input type="radio"/>
<b>External accountant:</b>		If yes, has the enterprise established such a scheme in accordance with the statutory requirements?		Yes <input type="radio"/>	No <input type="radio"/>		
Name of accountant		Accountant's organisation number					
Business address		Postal code/ location					
Has the external accountant completed this form?		Yes <input type="radio"/>	No <input type="radio"/>	Has the external accountant kept the accounts?		Yes <input type="radio"/>	No <input type="radio"/>

Stocks		31.12.2013	31.12.2012
0110	Raw materials and purchased semi-manufactured goods		
0120	Goods under production		
0130	Self-produced finished goods		
0140	Goods purchased for resale		
For agriculture only	0150 Livestock – to be transferred to item 4.4.2 in the tax return		
	0160 Self-produced goods for use in own production – not to be entered in the tax return		
0165	Reindeer, fur-bearing animals and fur in stock		
0170	Total stocks – to be transferred to item 1495 and (except for agriculture) to item 4.4.3 in the tax return	=	=

## Gross profit on goods purchased for resale

0240 Total sales revenues	0250 Cost of sales	0260 Gross profit
	÷	=

**For cooperative enterprises** that are claiming tax deductions pursuant to the Taxation Act section 10-50.

0270 Taxable business income		0280 Taxable business income from trading with own members	
------------------------------	--	------------------------------------------------------------	--

## Tax value of trade debtors

(Nominal value of trade debtors and not invoiced trade debtors)

0300	Newly established enterprise in 2011 or later? <input type="radio"/> Yes <input type="radio"/> No	2013	2012
0310	Total value from the accounts		
<b>Standard calculation of tax write-down on trade debtors</b>			
0320	2012 Confirmed losses on trade debtors	2013	
	<input type="text"/>	<input type="text"/>	
0320	2012 Credit sales	2013	
	<input type="text"/>	<input type="text"/>	
		$\times 4 \times$	$\div$
		<input type="text"/>	$\div$
		From item 0310 last year	
0330	Tax value – must possibly be divided between items 1500 and 1530 in the balance sheet	=	=
0331	Share of item 0330 that is trade debtors – to be transferred to item 1500		
0332	Share of item 0330 that is earned, not invoiced trade debtors – to be transferred to item 1530		

## Use of information provided in form RF-1175 by other public agencies

In order to coordinate and simplify reporting by business and industry, information provided in this form can be used in whole or in part by other public agencies authorised to collect the same information, cf. the Act relating to the Register of Reporting Obligations of Enterprises sections 5 and 6. Information about any such coordination can be obtained from the Register of Reporting Obligations of Enterprises by calling +47 75 00 75 00, or from the Directorate of Taxes by calling 800 800 00.

## Profit and loss account 2013 (in whole kroner)

	2013	2012		2013	2012
3000 Sales revenues and withdrawals – liable to VAT			7000 Fuel, means of transport		
3100 Sales revenues and withdrawals free of charge inside VAT Act			7020 Maintenance of means of transport		
3200 Sales revenues and withdrawals – outside VAT Act			7040 Insurance and indirect taxes on means of transport		
3300 Indirect taxes relating to sales	÷	÷	7080 Car expenses; use of private vehicle for business		
3400 Public subsidies/ reimbursement			7098 Private use of electronic communication	÷	÷
3600 Rental income, real property			7099 Private use of a business vehicle	÷	÷
3605 Rental income, real property - liable to VAT			7155 Reportable travel/subsistence and car allowance		
3650 Letting of rights – hunting, fishing etc.			7165 Non-reportable travel/ subsistence and car allowance		
3695 Other rental income			7295 Commission charge		
3700 Commission income			7330 Sales and advertising expenses		
3890 Income carried over from RF-1219 profit / loss acc't			7350 Expenses relating to entertaining (deductible)		
3895 Taking to income from balance			7495 Membership fees (deductible)		
3900 Other income relating to operations			7500 Insurance premiums		
<b>9900 Total operating income</b>	=	=	7565 Warranty and service expenses		
4005 Cost of sales			7600 License and patent expenses, royalties etc.		
4295 Change in stock of own products (finished or not)			7700 Other deductible expenses		
4500 External services and subcontracts			7890 Deduction of loss carried over from RF 1219		
4995 Change in stocks of self-produced fixed assets			7895 Confirmed losses on trade debtors.		
5000 Pay, holiday pay etc.			7896 Other confirmed losses – losses on contracts etc		
5300 Other reportable remuneration			7897 Changes to tax write-down of trade debtors		
5400 Employer's National Insurance contributions			<b>9910 Total operating expenses</b>	=	=
5420 Reportable pension expenses			<b>9920 Operating profit/loss</b>		
5600 Remuneration for work paid to partners in ANS/DA etc.			8060 Exchange gains		
5900 Other personnel expenses			8099 Other capital income not specified in form RF-1084 and/or RF-1219		
5950 Own pension scheme			<b>9925 Total capital income</b>	=	=
6000 Depreciations			8160 Exchange losses		
6100 Freight and transport costs relating to sales			8199 Other capital expenses not specified in form RF-1219		
6200 Energy, fuel etc. relating to production			<b>9928 Total capital expenses</b>	=	=
6300 Rent for premises			<b>9930 Result. Carry over to page 4. Individuals to item 0401, all others to item 0410</b>	=	=
6310 Leasing of vehicles					
6340 Lighting, heating					
6395 Waste collection, water and sewage, cleaning etc.					
6400 Other hire costs					
6500 Tools, fixtures and fittings etc. not to be capitalised					
6600 Repairs to and maintenance of buildings					
6695 Other repairs and maintenance					
6700 External services (accounting/ consultants etc.)					
6995 Office expenses – incl. electronic communication, and cost of private use					

## Balance sheet – tax value (in whole kroner)

	2013	2012		2013	2012
<b>Assets</b>			<b>Tax equity</b>		
1000 Research and development			2015 Cooperative share capital in cooperative enterprises		
1020 Intangible assets, licences/ milk quotas			2050 Other equity		
1080 Goodwill (balance group b)			2045 Allocated dividend		
1105 Commercial premises (balance group i)			2080 Uncovered loss		
1115 Buildings, plant, hotels etc. (balance group h)			<b>9960 Total tax equity</b>	=	=
1120 Fixed technical installations in buildings (balance group j)			<b>Untaxed equity</b>		
1130 Buildings, plant, machinery under construction – for own use			2095 Negative balance		
1131 Buildings, plant, machinery under construction – for sale			2096 Positive profit and loss account		
1140 Value of land and forest			2097 Contingency for gain (see Taxation Act 14.70-1 )		
1150 Plots of land and other land			<b>9970 Total untaxed equity</b>	=	=
1160 Housing incl. plots of land, cabins etc.			<b>Debt</b>		
1205 Machinery, passenger cars, fixtures and fittings (group d)			2220 Enterprise debt to financial institutions		
1221 Ships, rigs etc. (balance group e)			2275 Long-term loans in foreign currency		
1225 Planes, helicopters etc. (balance group f)			2289 Silent partner contributions and liable loan capital		
1239 Vans, lorries, buses etc. (balance group c)			2380 Overdraft facilities		
1280 Office machinery (balance group a)			2400 Trade creditors		
1290 Other operating assets			2600 Tax withholdings and other deductions		
1295 Depreciable assets outside the balance system (Cost allocation)			2740 Settlement account, value added tax		
1299 Negative profit and loss account			2770 Owed Employer's National Insurance contributions		
1495 Stocks (specification on page 1)			2790 Other public charges		
1500 Trade debtors			2800 Allocated dividend		
1530 Earned, not invoiced trade debtors			2900 Advance payments from customers		
1577 Claims against employees			2910 Debt to employees and owners		
1578 Claims against owners, board members etc.			2949 Pay, holiday pay etc.		
1595 Long-term receivables in foreign currency			2950 Interest accrued		
1599 Other receivables			2995 Other debt		
1780 Claims for unpaid subscribed capital			<b>9990 Total debt</b>	=	=
1829 Shares and units in securities funds			<b>9995 Total equity and debt</b>	=	=
1869 Bonds and certificates					
1880 Other financial instruments					
1895 Holdings in businesses assessed as partnerships					
1900 Cash			<b>Only to be filled in by those who submitted Income Statement 2 (for RF-1167) last year.</b>		
1920 Bank deposits			9996 Equity on 31.12.12		
1950 Bank deposits for tax withholdings			9997 Temporary differences on 31.12.12, cf. form RF-1217		
<b>9950 Total assets</b>	=	=	9998 Adjusted equity on 01.01.13		

**Specification of amounts to be transferred to form RF-1224 Personal income from sole proprietorship and to form RF-1030 Tax return.**

**NOTE: ANS/DA should only fill in items 0401 and 0410 – 9940! Not the items 0401 - 0403**

Sole proprietorships must use columns A, B and E. In the column with the heading 'ID', each type of business must be numbered consecutively, but using the same number for business activities for which the personal income is to be calculated combined. Column C applies only to average tax assessment of forestry and reindeer husbandry, and for transfer of income from biomass production to agriculture, see the special guidelines for these industries, RF-1178. Income/loss from agriculture, forestry and fisheries in column E shall be transferred to specified items in the tax return.

0401	Total profit/loss in sole proprietorships - from item 9930			Amounts under E transf. to RF-1224 and RF-1030		Apportionment of profit/loss. See the guidelines.		
	A Type of business	ID (E.g. 1, 2, 3 etc.)	B Item 0410 divided by types of business	C Corrections for primary industries, see the guidelines	E Taxable income divided by type of business	Item no. in RF 1030 the amt. is carried to	F Chief party	G Spouse/ registered partner
0402								
0402								
0402								
0403	<b>Control amount</b>							

**Profit/loss for the year**

0410	<b>Total profit/loss from item 9930</b>	
0411	<b>Taxable dividend on shares etc.</b>	+
0412	<b>Interest income</b>	+
0413	<b>Interest expenses</b>	÷
0414	<b>Taxable gains/deductible losses on the realisation of shares etc.</b>	+ ÷
0415	<b>Three per cent of tax-free income in accordance with the exemption method</b>	+
0416	<b>For sole proprietors: Share of income/deficit and any gains/losses relating to holdings in businesses assessed as partnerships</b>	+ ÷
9940	<b>Profit/loss for the year – ANS/KS/DA, transfer to form RF-1215, item 1110. Cooperative enterprises, see the guidelines</b>	=
9980	<b>For cooperative enterprises: Back payment, bonus etc. – excl. VAT to unit owners/members of cooperative enterprises</b>	÷
9985	<b>For cooperative enterprises: Business income/ loss, the amount has to be transferred to item 201 / 222 in the tax return for corporations – form RF-1028.</b>	=

**Non-deductible business expenses/ equity adjustments**

2013

2051	Non-deductible entertaining expenses	
2052	Non-deductible membership fees/gifts	
2053	Other non-deductible expenses	
2060	<b>Total non-deductible business expenses</b>	=
2054	Tax-free income	
2055	Cash contributions	
2056	Non-cash contributions	
2057	Deducted use of a private vehicle in business activity, at standard rate	
2058	Positive equity adjustments	
2059	Negative equity adjustments	÷
2070	<b>Total equity adjustments</b>	=

**Specification of a private account**

2013

2061	Cash withdrawals	
2063	Withdrawals of operating equipment	
2064	Withdrawals of goods and services	
2065	Housing in commercial buildings	
2067	Lighting and heating, private	
2068	Private electronic communication expenses	
2069	Various other private expenses	
2072	Taxes	
2075	Private use of a business vehicle	
2077	Premium, own health and accident insurance	
2078	Premium, additional insurance to cover sickness benefit	
2079	<b>Total private account</b>	=

**Equity reconciliation (all amounts in whole kroner)**

0420	<b>Tax equity on 31 Dec. 2012 from item 9960</b>	
0421	Profit/loss for the year from item 9940	+ ÷
0422	Private account (specified above) from item 2079	÷
0423	Non-deductible business expenses (specified above) from item 2060	÷
0424	Equity adjustments specified above from item 2070	+ ÷
0425	<b>Total tax equity on 31 Dec. 2013 – must be equal to item 9960</b>	=

**Signature**

Place and date		Signature	
Enquiries should be addressed to		Phone number	