

Tax appeal for year 2017

1. Document **Skattemelding 2017/Tax Assessment 2017** – this document will be ready on 27 June, at the earliest. You'll be notified by e-mail/SMS from the Tax Office when your tax assessment is ready.
2. Pin codes **MinID/Altinn** to the tax system. If you don't have PIN codes - please order them through our site www.podatek.no
3. Certificate of obtained income and advance tax paid in 2017 in Norway (Årsoppgave from employers or A08 downloaded from Altinn site, document Årsoppgave from NAV if you have received benefits other than family benefit /cash benefit)
4. Payslips for each month of work in Norway in year 2017 or summarized payslip for year 2017.
5. If you've paid for the costs of living in Norway and commuted to your family in your home country (spouse and/or children) or to **'independent housing'** in your home country, you can claim for so-called 'family/single commuter' - **Pendler status**

We'll need the following documents:

Married person:

- ✓ Marriage certificate (issued maximum 2 years ago)
- ✓ Certificate of joint residential address in your home country with family/wife/husband – document issued in year 2018 by the Population Register, with the information about the period of joint residential address
- ✓ Confirmation of **at least 3 turn-return travels** between home country and Norway (for example fly tickets / boarding cards/ reservations) – even if costs of travels will not be deducted

Single parents with a child / children:

- ✓ Birth certificate of the child / children (issued maximum 2 years ago)
- ✓ Certificate of joint residential address in your home country with child/children – document issued in year 2018 by the Population Register, with the information about the period of joint residential address
- ✓ Confirmation of **at least 3 turn-return travels** between home country and Norway (for example fly tickets / boarding cards/ reservations) – even if costs of travels will not be deducted

Single (unmarried) commuters who do not have independent housing in Norway but have a rented or own apartment in home country, which area exceeds 30m² for one person; the apartment has the access to running water and sewage system and is for disposal of commuter for 7 days a week for 12 months

- ✓ a certificate confirming possession of own apartment or house in your home country (ownership or lease agreement)
 - ✓ Single commuters have to prove that they were traveling to home country **at least once every 3 weeks!** (for example with fly tickets / boarding cards/ reservations) – even if costs of travels will not be deducted)
6. If you paid yourself for an accommodation and electricity in Norway, please attach the document confirming the amount of fees paid for a rent and / or electricity bills in Norway, in 2017.

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Polish Connection Sp. z o.o., ul. Antoniego Abrahama 37/3, 81-366 Gdynia, Poland +48 58 727 05 55,
office@polishconnection.no

Sąd Rejonowy Gdańsk-Północ w Gdańsku, VIII Wydział Gospodarczy Krajowego Rejestru Sądowego, KRS: 0000293619 Kapitał zakładowy: 50.000 PLN, REGON:

220513232, NIP: 5862212441

Omega Accounting AS & Polish Connection, Hovfaret 8, 0275 Oslo, Norway, +47 225 226 00, post@polishconnection.no

Required documents:

- ✓ Rental agreement of the house/flat + bank transfers or payslips from employer

Attention! You can pay cash up to 10 000 NOK for renting a flat / electricity. A written confirmation from the landlord about the fees paid is needed.

7. If you paid yourself for the trips to home country please attach travel confirmations (**tickets or reservations**)

8. If you have children under the age of 12 (age till the end of 2017) you are entitled to a parental allowance - a deduction for your documented expenses for the care of children such as nursery, day care center and after school activities (Excluding the activities taking place on days off from school!).

Required documents:

- ✓ Birth certificate of the child / children (issued maximum 2 years ago)
- ✓ Certificate of joint residential address in your home country with child/children – document issued in year 2018 by the Population Register, with the information about the period of joint residential address
- ✓ Certificate from the nursery/kindergarten/ institution organizing sports activities with the amount of fees paid in 2017 (including data: name and surname of the child and parents, official stamp of the institution, signature of entitled person and total amount paid for year 2017)

ATTENTION! You are not entitled to parental allowance if you claim 10% standard deduction for foreign worker.

9. If you are single and do not have documentation for *pendler* deductions you **can claim 10% standard deduction for foreign worker** provided that the year 2017 was your first or second year of your work in Norway. If so - please attach documents from the point. 1-4.

10. If you claim **2-nd tax class** (condition: earnings of your spouse were lower than the amount **46 640 NOK gross**) please send us:

- ✓ Marriage certificate (not older than 2 years)
- ✓ Certificate of gross income of spouse from the local Tax Office for the tax year 2017
- ✓ Certificate of joint residential address in your home country with spouse – document issued in year 2018 by the Population Register, with the information about the period of joint residential address

11. Årsoppgave 2017 – document from the bank in Norway with the account balance for the day of 31.12.2017 – needed if you have not received Skattemelding 2017

12. Filled table

ATTENTION! THE NORWEGIAN TAX OFFICE HAS TIGHTENED THE CONTROL OVER THE DOCUMENTATION. PLEASE REMEMBER TO ATTACH TO TRANSLATION OF DOCUMENTS ALSO ORIGINAL COPIES OF CERTIFICATES FROM YOUR HOME COUNTRY. WE KINDLY REMIND THAT ALL DOCUMENTS THAT ARE NOT ISSUED ON UE FORM MUST BE TRANSLATED INTO ENGLISH OR NORWEGIAN.

Please send copies of documents or scans together with **filled table** to address:

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e-mail: office@polishconnection.no /gdynia@podatek.no

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Part 1 – for all

Name	Surname	D-number / personal number
Identification number in your home country	Marital status <input type="checkbox"/> married <input type="checkbox"/> partnership/relationship <input type="checkbox"/> divorcee / separation <input type="checkbox"/> widow / widower	
Address in Norway	Address in your home country	
Mobile in Norway: Mobile in your home country:	e-mail:	
Login and password for Altinn/MinID (if you have)		
The exact date of employment in Norway		
Did you work in Norway in 2015? <i>How many days</i>		
Did you work in Norway in 2016? <i>How many days</i>		
Name of employer / employers in 2017		
Specify the months you worked in Norway in 2017		
Trade union dues (YES / NO)		
Did your employer cover travel tickets / accommodation	If YES – mark one <input type="checkbox"/> TRAVEL TICKETS <input type="checkbox"/> ACCOMMODATION	
Did your employer cover food expenses or provide daily allowance? <input type="checkbox"/> YES (daily allowance) <input type="checkbox"/> YES (covers food expenses) <input type="checkbox"/> NO	If YES – what was the daily rate?	
Name, surname of spouse and her/his date of birth		
Gross income of spouse in year 2017		
Dependent children; name, surname and date(s) of birth		
Documented expenses for the care of children such as nursery, day care center and after school activities	<i>Type of cost, the amount</i>	
Address or e-mail for which we will send tax settlement and invoice		

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Part 2 – to fill by people applying for "pendler" status

Type of housing (set X in the right place)	House	Flat	Guesthouse	Hotell	Habitable container	Rented room
Norwegian area of apartment in m ²						
If the apartment is shared with others, please specify the number of people						
Dependent children; Please provide the names, surnames, dates of birth						
Documented expenses for the care of children such as nursery, day care center and after school activities f.e. sport activities (foreldrebetaling)			<i>Type of expense, amount</i>			
The number of km from the place of residence (in Norway) to the workplace			<i>Specify only if the employer does not pay for the transport to work</i>			
Number of travels to home country in a tax year 2017 (1 = turn and return trip)						
The cost of tickets to home country. Please specify the sum in the currency in which they were paid			<i>*Specify only if the employer does not pay for the travel to home country</i>			
			FERRY TICKETS			
The total sum of documented fees for rented apartment in Norway for year 2017			<i>Specify only if the employer does not provide free housing</i>			
The total fee for the electricity in Norway, if was not included in the rent - for the whole year 2017.			<i>Specify only if the employer does not pay for electricity</i>			
Number of days of stay in Norway in 2017 (working days + free days)						

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Part 3 – to fill by people delegated to work in Norway by foreign company and / or working in a rotation system:

Are you exempted from paying Norwegian social contributions? (it mainly concerns persons delegated to work in Norway by foreign company, see detailed information below the table)	<input type="checkbox"/> YES <input type="checkbox"/> NO
Did salary cover the periods of work in Norway and days off (<i>avspasering</i>) in your home country (if you work in rotation system)	<input type="checkbox"/> YES <input type="checkbox"/> NO
Do you think that you are exempted from paying tax in Norway (fully or partially) If YES, enter the amount which according to you should be tax-free	<input type="checkbox"/> YES <input type="checkbox"/> NO
If the employer covered the travel costs to your home country please specify the numbered of travels (1 travel = turn and return trip)	
Additional information and suggestions	

From where did you hear about us?			
Internet	From friend	Leaflet	Other

People who have exemption from paying Norwegian social contributions (A1) have to prove it to Norwegian Tax Office.

The exemption is issued by NAV (*Internationale saker*) based on form E101/A1.

If you are not sure about your situation, ask your employer!

It is responsibility of employer to send form E101 / A1 to NAV with the request for exemption from Norwegian social contributions if the contributions are deducted in your home country. If the form with exemption was sent to the Tax Office after paying Norwegian contributions – you'll get return.

I confirm that given data are reliable and true. I confirm that I am familiar with the rates of tax settlements of company Omega AS Accounting & Polish Connection, and that I will pay the invoice within the deadline. I agree with the processing of my personal data by Omega Accounting AS & Polish Connection for marketing purposes and to receive newsletter concerning a stay and work in Norway, taxes, social benefits, health benefits, insurance, business, etc. (In accordance with the Data Protection Act dated 29.08.1997). I declare that I am aware of my right to access, change and request to cease processing of my data. I give my data voluntarily.

Date and signature.....

Price of service:

Ordinary tax appeal: 550 PLN / 1300 NOK

Tax appeal for seafarers: 600 PLN / 1400 NOK

Tax appeal for fishermen: 800 PLN/ 1800 NOK

The fee is charged before the preparing the tax appeal. The service will be done after receiving the payment. * In case resignation from the service after receiving by the client the information that document have been checked and accepted for realization the Customer will be charged with 50 PLN for preparing the documentation for the service.

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