

Tax settlements 2020

IMPORTANT CHANGES!

This year, the Norwegian tax office has introduced changes and does not require sending documentation for deductions. On the other hand, **REMEMBER** to keep the documents in case of a possible control. The Office has the right to check the your tax declaration up to 5 years back! When sending tax return we rely on data from the form and other documents required for tax report (income documentation).

Therefore -if you have deductions from travelling please send us travel confirmation (Wizz Air invoices are not enough).

If you had a 25% tax card the so-called KILDESKATT (PAYE) in 2020, you will not be able to send your tax report. **IMPORTANT** – Check if it is beneficial for you to cancel kildeskatt and receive tax refund!

In settlements for 2020, there is no longer tax class 2 due to low/zero income of the spouse and there are no tax calculations with the 10% discount.

Remember – there were also changes regarding the use of pendler status

If you have access to the kitchen (you can prepare a hot meal), you cannot deduct diets.

Deduction of accommodation costs can only be used for two years - people who change their municipality of residence due to a change of job will acquire the right again. If you benefite from this deduction for the last 2 years or you had the right to it, but you do not fullfill the new requirement you can't have this deduction this year.

For pendler to family the minimum amount of travels limit that needs to be taken to deduct the ticket costs has been abolished, but the own contribution must be exceeded to make this write-off profitable (the minimum number of trips for a lone pendler has been changed so that he can make deductions. A lone pendler must have at least 4 trips a year and exceed his own contribution to make the travel deduction profitable)

If you have children which till the end of year 2020 were under age of 12 you can deduct costs of nursery school, baby sitter, kindergarten, sports activities that are co-organized by the school or a sports club taking place in the afternoon hours (excluding the activities that are being held on days off from school!).

REMEMBER Should have you joint residency with your child.

It is important to have MIN ID codes /possibility to log in with an SMS code, BANK ID or NETS application, not only to send a digital tax report but also to download a report about your earned income from the tax office's system. Single use Altinn codes are no longer sufficient to download an income report.

The tax return will be published in several rounds from March 16.

Most informations you will read at our website www.podatek.no ...

www.polishconnection.no • www.podatek.no • www.omega-as.no

Required documents which we need to prepare settlement:

1. Document **Selvangivelse /Skattemelding /Tax Return 2020** – this document will be available in Altinn from 16 March. Please send us PIN codes in case you haven't received *Skattemelding* yet.
2. Pin codes or others option for logging in (BANK ID/ BUYPASS/ NETS) to the tax system. If you can't log in - please will contact us or order codes through our site www.podatek.no
3. Certificate of obtained income and advance tax paid in 2020 in Norway (Årsoppgave from employers or A08 downloaded from Altinn site and 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 2020 or summarized payslip for year 2020.
5. Filled form. – It is **important** to read about all changes in tax settlements for 2020!

*Submit documents to our office before the end March and receive 10% discount
(the discount do not concern settlements seafarers and fishermen) !*

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

Polish Connection Sp. z o.o.
ul. Antoniego Abrahama 37/3,
81-366 Gdynia

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

Terms of service:

- a) By completing and signing this form, the Client order the tax settlement service made by Polish Connection Sp. z o.o. based in Gdynia, for a fee indicated in the price list located under the table.
- b) Remuneration for the services rendered shall be paid on the date indicated in the invoice delivered in person or to the e-mail address given in the form. **NOTE:** Payment for tax settlement is in advance. The service goes to the realization after the payment.
- c) In case of resignation from the service after receiving information from us that documents have been checked and accepted for implementation, the Client will be charged 50 PLN for the preparation the documentation for the service.
- d) The Client confirms the accuracy of the data provided in the form and is fully responsible for this informations.
- e) The Client confirms that the address of residence indicated in the table below is the address of his actual residence, to which all correspondence related to the order will be directed.
- f) Invoices will be delivered in person or in electronic form to the e-mail address provided by the Client. The Parties agree that the day of delivery of the invoice in electronic form shall be the day following the day on which the invoice is sent by Polish Connection Sp. z o.o.
- g) Invoices in paper form are sent only at the explicit request of the Client and in case of inability to send an e-mail to the indicated address, e.g. due to an incorrect e-mail address. In this case the provision of point j) shall apply accordingly.
- h) The Parties agree that the possible consequences of giving a false, wrong mailing address or information about its change shall be charged to the Client.
- i) The Client authorizes Polish Connection Sp. z o.o. to issue an invoice without signature.
- j) In case of Client's delay in payment an invoice, statutory interest will be charged.
- k) Polish Connection Sp. z o.o. is entitled to collect an amount of 30 PLN for preparing and sending a request for payment in case of the Client is remaining in delay with payment of remuneration or its part.

I confirm that the data provided in the table below are reliable and true.

I confirm that I have read the above terms and agree to the provision of services held by Polish Connection Sp. z o.o. on the above principles. I agree to the processing of my personal data by Polish Connection Sp. z o.o. with headquarters at ul. Abrahama 37/3, 81-366 Gdynia in order to provide the service.

I hereby agree to the processing of my personal data by Polish Connection Sp. z o.o. with headquarters at ul. Abrahama 37/3, 81-366 Gdynia, for marketing purposes. In particular I agree to contact for marketing purposes and to submitting a cooperation offer via e-mail address.

I have been informed about the possibility of withdrawing my consent at any time by using the form called „WITHDRAWAL OF CONSENT FORM OF THE DATA SUBJECT "sent by e-mail to office@polishconnection.no or by post to ul. Abrahama 37/3, 81-366 Gdynia.

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Date, signature of the Client

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 in 2020 and the date accommodate (if in 2020 year you had more address,please give up all)	Address in your home country in 2020 (Address in Norway in 2020 and the date accommodate (if in 2020 year you had more address,please give up all))	
Mobile in Norway: Mobile in your home country:	e-mail:	
Login and password for altinn.no (codes MinID/Altinn/CODE SMS/TOKEN from the bank/NETS)		
The exact date of start of employment in Norway		
The year 2020 was your <input type="checkbox"/> first work year in Norway <input type="checkbox"/> second work year in Norway <input type="checkbox"/> following year work in Norway		
Name of employer / employers in 2020 + employment dates 2020		
Specify the months you worked in Norway in 2020		
Trade union dues (YES / NO) if yes – enter the total amount:		
Your tax card in 2020 year		
Did your employer cover travel tickets / accommodation	If YES – mark one <input type="checkbox"/> TRAVEL TICKETS <input type="checkbox"/> ACCOMMODATION	
Do you have residence with your family in your home country or in case of LONESOME PENDLER do you have your own flat- owned/rented? (for the period you're applying for deductions)		
Work place address on Norway in 2020- filling in is obligatory if your individually paying for work transport		
Specific and accurate amount of days of work in Norway in a given tax year (is to be filled out only when the employer is not paying for work transport)		
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?	
Did you have common residence with your family in your country of origin or (if you are SINGLE PENDLER) you lived in your apartment on your own?		
The exact numbers of working days in year 2020 (provide only if your employer <u>does not</u> cover trips to work)		
The exact number of kilometers (distance) from the place of residence (in Norway) to the workplace in Norway (provide only if your employer <u>does not</u> cover trips to work)		
Did you have the access to the kitchen in place you lived in 2020 in Norway	<input type="checkbox"/> YES <input type="checkbox"/> NO	

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

Type of housing accommodation in Norway in 2020 year?	House	Flat	Guesthouse	Hotell Did you have guaranteed meals?:	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 to maximum 12 years old such as nursery, day care center and after school activities f.e. sport activities (foreldrebetaling) *do not concern language classes, maintenance etc.			<i>Type of expense, amount</i>			
The number of km from the place of residence (in Norway) to the place of residence in home country			<i>Specify only if the employer does not pay for the transport to work</i>			
The number of travels to home country in a tax year 2019 (if you paid yourself)			→ TO NORWAY		<- FROM NORWAY	
The number of travel (for which you paid yourself) – one way			PLANE		FERRY	
The cost of tickets. (Please specify the sum in the currency in which they were paid) *Specify only if the employer does not pay for the travel to home country.			PLANE		FERRY	
The total sum of documented fees for rented apartment in Norway for year 2020			<i>Specify only if the employer does not provide free housing and you right to this deduct yet</i>			
The total fee for the electricity in Norway, if was not included in the rent - for the whole year 2020			<i>Specify only if the employer does not pay for electricity and you have right to this deduct yet</i>			
Number of days of stay in Norway in 2020 (working days + free days) * fill up if you haven't access to kitchen						

Part 3 – to fill by people delegated to work in Norway by foreign company and / or working on 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 number of travels (1 travel = turn and return trip)	
Additional information and suggestions	

Have you ever did the tax assessment with the help of our company (Polish Connection) ?
<input type="checkbox"/> YES (which year) <input type="checkbox"/> NO
Address or e-mail for which we will send tax settlement and invoice

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.

Price of the service:

Ordinary tax settlement: 500 NOK

Deductions: Status pendler 1400 NOK / deduct the interest of the loan 800 NOK /

Parental allowance *Foreldrefradrag* 800 NOK

Tax settlement filled handwritten + 100 NOK to basic price

Tax settlement send to Central Office Foreign Tax Affairs (SFU) + 100 NOK to basic price

The fee is charged before the preparing the settlement. The service goes to the realization 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 in 50 PLN for preparing the documentation for the service.