

TAX APPEAL

Required documents:

1. Skatteoppgjør / Tax Assessment notice for a tax year. This document will be available between June and October. If you don't have tax assessment notice yet - send only access to logging!
2. MINID SMS or others option for logging in (BANK ID/ BUYPASS) to the tax system. If you can't log in - please will contact us.
3. Certificate of obtained income and advance tax paid in given year 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 tax year or summarized payslip.
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. Required documents:

Married person:

- Marriage certificate (issued maximum 2 years ago)
- Certificate of joint residential address in your home country with wife/husband/child/children – document issued in 2024 by the Population Register, **with the information about the period of joint residential address**

- Confirmation of turn-return travels - attach copies of tickets or other documents confirming travels: plane tickets/ferry tickets (no invoices for flights!).

Confirmations must contain the full date of travel

Single parents with a child/children (children under the age of 22):

- Birth certificate (issued maximum 2 years ago)
- Certificate of joint residential address in your home country with child/children – document issued in 2024 by the Population Register, **with the information about the period of joint residential address**
- Confirmation of turn-return travels - attach copies of tickets or other documents confirming travels: plane tickets/ferry tickets (no invoices for flights!) Confirmations must contain the full date of travel
- 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)
 - Confirmation of at least 4 turn-return travels between home country and Norway (attach copies of tickets or other documents confirming travels: plane tickets/ferry tickets (no invoices for flights!). Confirmations must contain the full date of travel); (confirmation of travelling at least once every three weeks is required)

6. If you paid yourself for 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 given year. Required documents:

- Rental agreement of the house/flat + bank transfers or payslips from employer
ATTENTION! Deduction of the accommodation without confirmation of payment is possible only if the annual fee was max. 10,000 NOK. You need a written confirmation from the owner of the apartment with the total amount paid. Payments over 10,000 NOK (on a yearly basis) are accepted only in the form of bank transfers.

7. If you have children under the age of 11 (age till the end year which you are appealing) you are entitled to a parental allowance (foreldrefradrag)- 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 (issued maximum 2 years ago)
- Certificate of joint residential address in your home country with child/children – document issued in 2024 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 tax year (including data: name and surname of the child and parents, official stamp of the institution, signature of entitled person and total amount paid for a year.

**ATTENTION! You are not entitled to parental allowance if you claim 10% standard deduction for foreign worker.
Payments over 10,000 NOK (on a yearly basis) are accepted only in the form of transfers with relief.**

8. Årsoppgave – document from the bank in Norway with the account balance for the last day of given year – needed if you have not received Skattemelding.

CHECK WHAT YOU SHOULD KNOW BEFORE SUBMITTING THE DOCUMENTATION:

If you had a 25% tax card the so-called KILDESKATT (PAYE) in 2023, 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!

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/diet 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 benefit from this deduction for the last 2 years or you had the right to it, but you do not fulfill 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 the settlement year were under age of 11 you can deduct costs of nursery school, baby sitter, kindergarten (the deduct not contain cost meals), sports and artistic activities that are co-organized by associations and clubs- taking place in the afternoon hours (hours responding to working school day-care room and excluding the activities that are being held on days off from school!).

REMEMBER Should have you joint residency with your child.

In addition expenses in excess of NOK 10,000 on an annual basis must be paid by bank transfers.

It is important to have possibility to log in with an SMS code, BANK ID or BUYPASS, not only to send a digital tax report but also to download a report about your earned income from the tax office's system.

**The cost of translation of documents in our office: 80 PLN /page translation (up to 1800 characters)
* Translation into Norwegian or English**

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

Polish Connection Sp. z o.o.
ul. Antoniego Abrahama 37/3
81-366 Gdynia
office@polishconnection.no
gdynia@podatek.no

Terms of service:

- a) By completing and signing this form, the Client orders the tax appeal 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 appeal 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 75 PLN for the preparation of the documentation for the service.
- d) The Client confirms the accuracy of the data provided in the form.
- 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.

.....
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		Do you have kids and have you common registration? If yes, note the old.
Address in Norway in 2023 and the date accommodate (if in 2023 year you had more address, please give up all)	Address in your home country in 2023 (Address in Norway in 2023 and the date accommodate (if in 2023 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 (MINID SMS/BUYPASS/BANKID)			
The exact date of start of employment in Norway			
The year 2020 /2021/2022 was your (SELECT YEAR OF YOUR TAX APPEAL): <input type="checkbox"/> First year of work <input type="checkbox"/> Second year of work <input type="checkbox"/> Another year of work			
Do you have permanent residence in Norway or at the day 31 December the settlement year your stay above 183 days within last 12 months or 270 days within last 36 months? <input type="checkbox"/> YES <input type="checkbox"/> NO * If yes, you should show your income and assets from abroad → Please fill additional form.			
Name of employer / employers + employment dates			
Specify the months you worked in Norway in the settlement year			
Trade union dues (YES / NO) if yes – enter the total amount:			
Your tax card in the settlement 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 the settlement year- 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 the settlement year (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 the settlement year in Norway	<input type="checkbox"/> YES <input type="checkbox"/> NO

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

Did you change your living place (commune) in last two years? (if yes, when?)						
Did you change your employer in last two years? (if yes, when?)						
Type of housing accommodation in Norway in settlement year?	House	Flat	Guesthouse	Hotel 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 11 years old such as nursery, day care center and after school activities f.e. sport and artistic classes (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 (if you paid yourself)	→ TO NORWAY			<- FROM NORWAY		
The number of travel (for which you paid yourself) – one way	PLANE			FERRY		

Price list of services Polish Connection 2024

TAX SETTLEMENT

NORWAY	
Standard tax settlement (without deduction)	300 PLN
Pendler tax settlement (travel deduction)/ (deduction of accommodation, food)	450 PLN/650 PLN
Interest on the loan deduction	+200 PLN to the settlement price
Child care deduction	+ 100 PLN to the settlement price
Estate declaration	+ 250 PLN to the settlement price
Cryptocurrencies, shares	+ 200 PLN to the settlement price
Tax settlement for seafarers	from 1000 PLN (depending on the complexity of the situation)
Tax settlement for fishermen	900 PLN
Settlement - FAMILY IN NORWAY	from 250 PLN for one settlement
Settlement of 1-person activity (company that is not a VAT payer)	+ 150 PLN to the settlement price
Tax appeal	from 400 PLN (depending on the complexity of the situation)
Tax appeal seafarer, fisherman	from 1000 PLN (depending on the complexity of the situation)
Verification of settlement (without sending to the tax office)	200 PLN
Verification of kildeskatt (estimation of the profit from resignation and optionally settlement with tax office)	from 400 PLN
Application for a certificate of tax residence	from 150 PLN (depending on the complexity of the situation)
Translation of settlement documentation	from 85 PLN

Payment for tax settlement is in advance. The service goes to the realization after the payment.

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 75 PLN for the preparation the documentation for the service.