

**Electronic submission of DECLARATION OF INCOME AND SOCIAL TAX, UNEMPLOYMENT INSURANCE PREMIUMS AND CONTRIBUTIONS TO MANDATORY FUNDED PENSION (form TSD)/ from 01.2012**

ASCII file structure, FORM #044	
File TSD.txt	
<b>Identifier, data record, data lines</b>	<b>Note</b>
<b>#044</b>	<b>Form TSD with annexes</b>
<b>#0</b>	.
Taxpayer's registration number	Taxpayer's registration number/code or personal ID code
<b>#1</b>	.
Year	Year of payment (4 digits)
<b>#2</b>	.
Month (number)	Month of payment (1-2 digits)
<b>#3</b>	.
Social tax calculated	Line A1
<b>#4</b>	.
Income tax withheld	Line A2
<b>#6</b>	.
Payments subject to social tax	Line A3
<b>#61</b>	.
Unemployment insurance premium withheld	Line A4
<b>#62</b>	.
Unemployment insurance premiums calculated	Line A5
<b>#63</b>	.
Contributions to mandatory funded pension withheld	Line A6
<b>#7</b>	.
Income tax payable (line 18 + line 23)	Line B7 (to be transferred from annex 4)
<b>#8</b>	.
Social tax payable (line 20 + line 24)	Line B8
<b>#9</b>	.
Income tax payable (positive amount from line 22 or from line 24)	Line B9 (to be transferred from annex 5)
<b>#11</b>	.
Income tax refundable (negative amount with plus sign from line 22)	Line B10
<b>#13</b>	.
Income tax payable (from line 27)	Line B11, annex 6
<b>#131</b>	.
Income tax refundable (from line 28)	Line B12
<b>#15</b>	.
Income tax payable (from line 15)	Line B13 (to be transferred from annex 7)
<b>#16</b>	.
Income tax: (lines 7 + 9 – 10 + 11 – 12 + 13)	Line B14
<b>#17</b>	.
Social tax: (from line 8)	Line B15
<b>#18</b>	<b>Form TSD annex 1</b> Always 12 lines
Personal ID code	Column 2
First name and surname of the person	Column 1
Calculation of basic exemption	Column 3; principal job –1, otherwise is left empty

Amount of basic exemption deducted before withholding income tax	Column 3.1
<b>The part of tax-exempt of the contribution to the third pillar pension</b>	<b>Column 3.2</b>
Social tax calculated	Column 4
Payments subject to social tax	Column 5
Income tax withheld	Column 6
Amount of payment by the code 01	Column 7
Unemployment insurance premium withheld	Column 8
Payments subject to unemployment insurance premium	Column 9
Mandatory funded pension withheld	Column 10
<b>#181</b>	<b>Form TSD annex 1</b> Payments by the code of income Always 3 lines
Personal ID code	Column 2
Code of payment	Column 7.1 (, 7.2, 7.3)
Amount of payment	Column 7.1.1 (, 7.2.1, 7.3.1)
<b>#19</b>	<b>Form TSD annex 2</b> Always 14 lines
Registry code in Estonia	Column 3
First name and surname of the person	Column 2
Code of the country of residence	Column 4
Invalid	
Type of payment	Column 5
Art (Article - code of payment)	Column 6
Social tax calculated	Column 7
Payments subject to social tax	Column 8
Payments from which income tax is withheld	Column 9
Income tax withheld	Column 10
Rate (%) of income tax withheld	Column 11
Issue date of the certificate of residence	Column 12
Amount of unemployment insurance premium	Column 13
Payments subject to unemployment insurance premium	Column 14
<b>#193</b>	<b>Form TSD annex 3</b> Always 10 lines
Registry code in Estonia	Column 2
Name of the person	Column 1
Code of the country of residence	Column 3
Invalid	Column 4
Type of payment from which income tax is withheld	Column 5
Payment code	Column 6
Amount subject to calculation of income tax	Column 7
Income tax withheld	Column 8
Rate (%) of income tax withheld	Column 9
Issue date of the document certifying the recipient of income and residency	Column 10
<b>#20</b>	<b>Form TSD annex 4</b> Always 38 lines
Housing expenses covered fully or partly	Line 1
Payment of insurance premiums	Line 2
Compensation of mission expenses exceeding the limits	Line 3
Compensation for the use of personal car exceeding the limit	Line 4
Use of employer's property	Line 5
Granting a loan with lower interest	Line 6
Amount of interest calculated on the basis of the minimum rate of loan interest	Line 6.1
Amount payable on the basis of the interest rate prescribed in the loan contract	Line 6.2

To line 6 of the form TSD annex 4: lines 6.1 – 6.2 (positive amount)	Line 6.3
Transfer of property at a price lower than the market price	Line 7
Market price	Line 7.1
Price applied	Line 7.2
Line 7.1 – line 7.2 positive amount	Line 7.3
Purchase of property or services at a price higher than the market price	Line 8
Price applied	Line 8.1
Market price	Line 8.2
Line 8.1 – line 8.2 (positive amount)	Line 8.3
Waiver of monetary claim	Line 9
Expenses related to formal and informal education of employees	Line 10
.	Line 11
.	Line 12
.	Line 13
.	Line 14
Total amount of fringe benefits (lines 1 to 14), where	Line 15
--- the amount of fringe benefits not subject to income tax in Estonia	Line 16
--- the amount of fringe benefits not subject to social tax in Estonia	Line 17
Income tax on fringe benefits (line 15 – line 16) x (21/79)	Line 18
Payments subject to social tax (line 15 – line 17 + line 18 (line 17 x 21/79))	Line 19
Social tax on fringe benefits (33% of the amount on line 19)	Line 20
Income received during the period of taxation upon transfer of the holding granted or acquisition of underlying assets of an option before 01.01.2011	Line 21
income tax calculated (line 21 x 21/79)	Line 21.1
social tax calculated (line 21 + line 21.1) x 33/100	Line 21.2
Amount of the same option granted before 01.01.2011 which was declared on line 7 of the form TSD annex 4	Line 22
income tax paid	Line 22.1
social tax paid	Line 22.2
Income tax payable: (line 21.1 – line 22.1)	Line 23
Social tax payable: (line 21.2 – line 22.2)	Line 24
<b>Line 22 month and year (mmyyyy)</b>	<b>MMYYYY</b>
<b>#21</b>	<b>Form TSD annex 5</b> Always 26 lines
Gifts and donations, except the gifts and donations made to the person referred to on line 3 of this form	Line 1
Income tax payable per month: 21/79 x line 1	Line 2
Gifts and donations made to the persons included in the list referred to in subsection 11(1) of the Income Tax Act or associations established in another Contracting State of the European Economic Area referred to in subsection 11(10) of this Act, calendar month	Line 3, column 1
Same as previous, calendar year	Line 3, column 2
Payments subject to individually registered social tax (summarized from line 3 of the form TSD, part A)	Line 4
3% of the amount shown on line 4	Line 5
Taxpayer's profit in the financial year 20...	Line 6
10% of the amount shown on line 6	Line 7
Taxable amount (line 3 – line 5 or line 3 – line 7) positive amount	Line 8
Income tax calculated: 21/79 x line 8	Line 9
Income tax of the same calendar year shown on line 9 of the previous form TSD annex 5	Line 10
Income tax payable: (line 9 – line 10) positive amount	Line 11
Income tax to be refunded: (line 9 – line 10) negative amount with	Line 12

plus sign	
Expenses incurred by catering, transportation, accommodation or providing cultural services to guests, month	Line 13, column 1
Same as previous, calendar year	Line 13, column 2
Payments subject to individually registered social tax (summarized from line 3 of the form TSD, part A)	Line 14
2 % of the amount shown on line 14	Line 15
Tax exempt limit of costs of entertaining guests (serial number of the calendar month x 32 + line 15)	Line 16
Taxable amount of costs of entertaining guests: line 13.2 – line 16 (positive amount)	Line 17
Income tax calculated: line 17 x 21/79	Line 18
Income tax of the same calendar year shown on line 18 of the previous form TSD annex 5	Line 19
Calculated income tax to be paid: line 18 – line 19 (positive amount)	Line 20
Calculated income tax to be refunded: line 18 – line 19 (negative amount with plus sign)	Line 21
Total amount of tax of the part I: line 2 + line 11 + line 20 – line 12 – line 21 (positive amount or negative amount with minus sign)	Line 22
Taxable gifts and donations	Line 23
Income tax payable per month: line 23 x 21/79	Line 24
<b>#22</b>	<b>Form TSD annex 6</b> Always <b>24</b> lines
Profit attributed to a permanent establishment which is taken out of the permanent establishment during the period of taxation in monetary or non-monetary form	Line 1
Income tax calculated: line 1 x 21/79	Line 4
Income tax paid on a non-resident's dividends received from 01.01.2005 and income derived abroad from 01.01.2009 deductible on the basis of the tax treaty which is taken into account in Estonia (Table 1)	Line 5.3
The part of the amount carried forward from line 7 of the previous form TSD annex 6 to reduce the income tax liability	Line 6
The part of the amount carried forward to the next periods of taxation to reduce the income tax: line 4 – line 5.3 – line 6 < 0 (negative amount with plus sign)	Line 7
Tax liability: line 4 – line 5.3 – line 6 ≥ 0 (positive amount)	Line 8
Difference of the value of the transactions conducted between associated persons	Line 10
Fines and penalty payments imposed on the basis of law	Line 11
Interests paid on the basis of the Taxation Act	Line 12
Cost of property seized from a taxpayer	Line 13
Environment charge paid at an increased rate or compensation paid for damage	Line 14
Gratuities and bribes	Line 15
Entrance and membership fees paid to non-profit associations, when participation in such associations was not related to the business	Line 16
Payments made on the basis source documents which are non-existent or not in compliance with the requirements	Line 17
Expenses or payments made for fulfilling obligations not related to business, for acquisition of assets and purchasing of services and expenses for purchasing services or property not related to the activities specified in the articles of association of a non-profit association, foundation and legal person entered in the register of religious associations	Line 18

Acquisition of securities issued by a legal person located in a low tax rate territory	Line 20
Costs for acquisition of a holding in a legal person located in a low tax rate territory	Line 21
Fine for delay, or contractual penalty paid or extra-judicial compensation for damage to a legal person located in a low tax rate territory	Line 22
Loan granted, an advance payment made to a legal person located in a low tax rate territory or the right of claim acquired in any other manner	Line 23
Loss of a credit institution in a low tax rate territory when it transfers the right of claim or waives the collection of a right of claim acquired against a legal person	Line 24
Reduction of the taxable amount	Line 25
Total taxable amount: amount of lines 10 to 24 – line 25	Line 26
Income tax payable: line 26 x 21/79 + line 8 > 0	Line 27
Income tax refundable: line 26 (negative amount) x 21/79 + line 8 negative amount with plus sign	Line 28
<b>#227</b>	<b>Form TSD annex 6, table 1</b> Always 9 lines
Country code	Column 2
Payer's name	Column 3
Payer's registry code	Column 4
Code of the payment received from abroad	Column 6
Date of the payment received from abroad	Column 7
Amount of the payment received from abroad	Column 8
Income tax withheld or paid abroad	Column 9
Income tax withheld or paid abroad which is taken into account in Estonia	Column 10
Percentage (%) of the recipient's holding in the company which made the payment	Column 11
<b>#2271</b>	<b>Form TSD annex 6, table 1</b> Total line
	Amount of column 10
<b>#23</b>	<b>Form TSD annex 7</b> Always 23 lines
Taxable amount of dividends paid in the period of taxation from the net profit of the financial years which ended during the years 1994–1999	Line 1
Income tax calculated: line 1 x 21/79	Line 2
Deductible amount of the income tax (k x line 1) [ <i>"k" – coefficient</i> ]	Line 3
Unused remaining amount of the deductible income tax at the beginning of the period of taxation	Line 4
Unused remaining amount of the deductible income tax at the end of the period of taxation: line 2 – 3 – 4 (negative amount with plus sign)	Line 5
Tax liability on the dividends shown on line 1: line 2 – 3 – 4 (positive amount)	Line 6
Amount of dividends paid during the period of taxation from the profits earned from 1.01.2000	Line 7
Payments made from own capital and liquidation proceeds paid (table 1 line 8)	Line 7.1
Difference between the contributions made to own capital of the company and the payments made at the beginning of the period of taxation	Table 1, line 1
Contributions made into own capital of the company	Table 1, line 2
Payments made in the case of reduction in the share capital or in the	Table 1, line 3

contributions of a general or limited partnership	
Payments made in the case of return or redemption of shares or contributions (holding)	Table 1, line 4
Liquidation distribution paid upon liquidation of the company	Table 1, line 5
Payments made from the own capital in other cases	Table 1, line 6
Amount of own capital upon deletion of the company from the register without liquidation	Table 1, line 7
Taxable amount: line 1 + line 2 – line 3 – line 4 – line 5 – line 6 – line 7 < 0. Negative amount without minus sign is to be transferred to line 7.1 of the form TSD annex 7	Table 1, line 8
Amount to be carried forward to line 1 of the table 1 of subsequent period of taxation: line 1 + line 2 – line 3 – line 4 – line 5 – line 6 ≥ 0	Table 1, line 9
Income tax calculated: (line 7+ line 7.1) x 21/79	Line 8
Total tax liability calculated: line 6 + 8	Line 9
The part of income tax on dividends received abroad from 01.01.2005 and on income derived abroad from 01.01.2009 where income tax has been paid which is taken into account in Estonia (Total amount of column 10 in table 2)	Line 10
The part of amount carried forward from the previous period of taxation to reduce the income tax liability	Line 13
Amount carried forward to subsequent periods of taxation which reduces the income tax liability: line 9 – 10 – 13 (negative amount with plus sign)	Line 14
Income tax payable: line 9 – 10 – 13 (positive amount)	Line 15
<b>#285</b>	<b>Form TSD annex 7, subsidiary form table 2</b> Always 9 lines
Country code	Column 2
Payer's name	Column 3
Registry code of the payer	Column 4
Code of the payment received abroad	Column 6
Date of the payment received abroad	Column 7
Amount of the payment received abroad	Column 8
Income tax withheld or paid abroad	Column 9
Income tax withheld or paid abroad which is taken into account in Estonia	Column 10
Percentage (%) of recipient's holding in the company which made the payment	Column 11
<b>#286</b>	<b>Form TSD annex 7, subsidiary form table 2</b> Total 1 line
Amount of column 10 of the form TSD annex 7, subsidiary form table 2	.
<b>#30</b>	<b>Form INF1</b> Always 9 lines
Personal ID code or registry code	
Name / First name and surname	
Code of the country of location	
Personal ID code or registry code in the country of location	
Address of location / residence	
Payment code	
Amount of payment	
Incl. taxable part	
Rate (%) of holding	
<b>#31</b>	<b>Form INF1, Total lines and table A</b>

	Always 5 lines
Total amounts of the payments on form INF1	.
Total taxable part on form INF1	.
Amount of taxable payments made during the period of taxation from the own capital of the company: form TSD annex 7, line 7.1 + form INF 11, table 2, column 2.1	Table A, line 1
Amount of the payments made during the period of taxation from the own capital of the company: form TSD, table 1, lines 3 to 7 + form INF 11, table 2, column 2.1	Table A, line 2
Percentage of the taxable amount in the payments made during the period of taxation: line 1 / line 2	Table A, line 3
<b>#32</b>	<b>Form INF11 table 1</b> Always 9 lines
Country code	
Payer's name	
Registry code of the payer	
Percentage (%) of the recipient's holding in the company which paid the dividend (% => 10)	
Payment code	
Date of receipt of payment	
Amount of payment	
Income tax withheld or paid	
Income tax paid on the share of profit which is the basis of the payment	
<b>#321</b>	<b>Form INF1 table 1, Total lines</b> Always 2 lines
Amount of column 9 in table 1 of the form INF11	Amount of column 9
Amount of column 10 in table 1 of the form INF11	Amount of column 10
<b>#322</b>	<b>Form INF11 table 2</b> Always 4 lines
Total amount received by the beginning of a month and during the month (Total of the column 9 of table 1 – Total of the column 10 of table 1 + month of previous payment column 3 of table 2)	Column 1
Total amount of payment made per month on account of the amount shown in column 1	Column 2
--- incl. payments made from own capital	Column 2.1
Amount of dividends not paid by the end on month (column 1 – column 2), which is carried to column 1 of table 2 of subsequent month of payment of dividends	Column 3

<b>Notes</b>
<b>1. File TSD.txt shall be submitted through e-Tax Board</b>
2. Submission of data is in accordance with the standard <b>ISO8859</b> .
3. #n are identifiers. We recommend formatting the file so that the records are presented in the sequence of records in the table.
4. Every record and identifier is followed by a code <b>LF</b> or a pair of the codes <b>CR LF</b> , i.e. a line feed comes after every identifier.
5. Within a record a code <b>LF</b> or a pair of the codes <b>CR LF</b> are to indicate that this is the end of a line, i.e. a line feed comes after every identifier.
6. Only one line feed may be after every line.
7. <b>Only 1 line feed</b> must be after the last line of the file.
8. The fields <b>#044</b> , <b>#0</b> , <b>#1</b> and <b>#2</b> are mandatory. Please be careful to note the correctness thereof.
9. The records <b>#0</b> to <b>#17</b> are single-lined.
10. The records of multiple lines must have a <b>fixed number</b> of lines. For example, every <b>#18</b> record

contains 12 lines, whereas every **#19** record contains 14 lines.

11. The records **#18, #181, #19, #193, #227, #285, #30, #32** may be **recurring**. Other records may be presented **only once**.

12. If an identifier includes the amounts of zero ("0") value, then all lines of this identifier (incl. this identifier) may be skipped. However, if there is even only one amount other than zero ("0"), in such case all other lines must be definitely filled in (if the amounts are zero ("0"), fill in zeros ("0")).

13. Only numbers can be indicated the row Amount. If the row shall not be filled, indicate "0". Do not use symbols like "x", "-" etc.

14. All amounts must be shown in euros, in cent accuracy. A dot (".") is the separator. In the coefficient "k" use a dot (".") as a separator in three-figure accuracy after the dot.

15. The number of entering a **record #181** per person depends on the number of the types of payment entered for this person.

16. Tolerance of the check rules is 0.20 euros.

17. In Annex 1, a new column 3.2 has been added. The number of lines remains the same whereas an invalid line was replaced

18. In Annex 4, a new line has been added.