



This form is to be used in connection with:

1. Distribution of gifts/gift sales between close relatives and certain others. See the guidance for the declaration of gifts (RF-1617), item 1.4.
2. Distribution from undivided estates
3. Division of undivided estates

You do not need to submit a declaration for gifts that are within the annual tax-free amount. See the guidance, item 7.2.

One declaration must be submitted for each recipient, including cases where both spouses are donors. The deadline for the submission of declarations is one month after the gift was given.

If the donors are cohabitants, see the guidance.

The declaration must be sent to the tax office. See the guidance (RF-1617) for postal addresses.

1 Personal information

1.1 Donor's name		1.2 Donor's spouse/cohabitant's name	
1.1.1 National ID no.. (11 digits)		1.2.1 National ID no.. (11 digits)	
1.1.2 Address		1.2.2 Date of death where applicable	
		1.1.3 Postal code and town	
1.1.4 Was the gift given by: ☐ Unmarried donor ☐ Joint estate ☐ The estate has previously been divided ☐ Undivided estate ☐ Separate estate ☐ The estate is being divided now. Enclose a copy of the agreement concerning the division of the estate.			
If the estate of the deceased spouse/cohabitant was divided in connection with the distribution, a copy of the division settlement must be enclosed. If the deceased spouse/cohabitant established a will, a copy of the will must be enclosed.			
1.1.5 Have gifts been given previously which have not been declared to the tax office? These must be declared in a separate declaration. ☐ Yes ☐ No			
1.3 Name of recipient		1.3.1 National ID no.. (11 digits)	
1.3.2 Address		1.3.3 Postal code and town	
		1.4 Has the donor included the recipient or his/her spouse, parents or grandparents in a will? ☐ Yes ☐ No	
1.4.1 Blood relationship or foster child relationship between the recipient and:		1.4.2 Blood relationship or foster child relationship between the recipient's spouse/cohabitant and:	
The donor	The donor's spouse/cohabitant	The donor	The donor's spouse/cohabitant
1.5 When was the gift given? Date:			
1.6 Who is to pay any inheritance tax? (if the donor is to pay the inheritance tax, this is also deemed a gift) ☐ Recipient ☐ Donor			

2 Specification of value of distributed assets

Enter the gross value of the gift at the time the gift was given. If the value must be estimated, the value should be entered as an estimated sale value. Debts and other obligations for which deductions may be claimed should be entered under item 3.				Amount
2.1 Real property of all types, including housing association/cohousing and share apartments. If a valuation or statement from an estate agent is available (valuation) or a sales settlement, this must be enclosed. If not, complete an information form (RF-1618, 1619 or 1620). See the guidance.				
2.1.1	Type of property	2.1.2	Property no., land registry no., the housing company's name, street, house number, municipality	
2.2 Agricultural movables, etc. and other objects such as machinery and equipment, livestock and stocks. Enclose a specification and valuation.				
2.3 Cash/bank transfers				
2.4 Listed shares, unit trusts, non-listed shares, shares in partnerships, etc. Use supplementary form RF-1624. See the guidance, item 2.4. The total value should be transferred from item 5 of RF-1624.				
2.5 Collective investment funds (not unit trusts), money market funds, other securities which are not to be declared under item 2.4. See the guidance. If more space is needed, enclose a separate sheet.				
Name		Quantity	Price/sale value	Total value
				+ →
2.6 Annuity and life assurance agreements. Enter the sum insured, the company's name and agreement number. Enclose a copy of the insurance agreement and information from the company on the sum insured, i.e. lump sum payments, annual payments, surrender value and any value of a possible free policy at the time the gift was given. For more information, see the guidance, item 2.6.				
2.7 Interest-free or low-cost loans, loans that have been surrendered in part or in full, or become obsolescent. See the guidance, item 2.7.				
2.7.1	When was the loan given? Date:	2.7.2	Interest rate	2.7.3
				Nominal value of the loan →
2.7.4 Accrued and unpaid interest upon surrender/obsolescence →				
2.8 Motor vehicles, see the guidance, item 2.8				
2.9 Pleasure craft, state make, model year:				
2.10 Transfer of objects, rights, claims and financial benefits of any type other than those referred to above. See the guidance, item 2.10.				
2.11 Total gross value of distributed assets				

3 Deductions from the value of distributed assets

Enclose documentation for all completed items, i.e. loan agreements, declarations, agreements or similar.

The entitlement to deductions from gross values is limited in accordance with the provisions of Sections 15 and 16 of the Inheritance Tax Act of 19 June 1964. The inheritance tax authority's decision will state whether or not deduction items are approved. See the guidance.			Amount
3.1 Obligations incumbent on the donor that the recipient has transferred as a condition for the gift (e.g. mortgage debt that is incumbent on transferred real property). Enclose documentation that the recipient has transferred liability for the debt. If more space is required, enclose a separate sheet.			
Name and address of claimant	Nominal value	Accrued interest	
3.2 If the donor has made the gift subject to the condition that the recipient issues a promissory note or a mortgage bond, enclose a copy of the promissory note/mortgage bond. Also enclose a copy of any agreement and repayment plan. See the guidance, item 3.2.			
3.2.1 Nominal value	3.2.2 Interest rate		
3.3 Cash fees that the recipient has paid. Enclose documentation. See the guidance.			
3.4 Usufruct or residential right that the donor has reserved for himself or others as a condition for the gift, or other income benefits (pension, income from surrendered property, etc.). See the guidance, item 3.4.			
3.4.1 Annual value of usufruct or residential right	3.4.2 Annual cash income benefit		
3.4.3 Name of person receiving the usufruct		3.4.4 National ID no.	
3.5 Expenses attributable to the transfer, such as revenue stamps, registration fees, re-registration fees or similar that have been paid by the recipient. See the guidance, item 3.5.			
3.6 Expenses for solicitors, valuations or similar			
3.7 Deduction for gift given within the annual tax-free amount. It is a condition that the gift is given before the donor dies. See the guidance, item 3.7.			
3.8 Total deduction from value of distributed assets (only added together when the value is specified for all deduction items)			

4 Net value of distributed assets

4.1 Gross value, transferred from item 2.11 (only transferred when the value is specified for all distributed assets)	
4.2 Deduction items, transferred from item 3.8 (only transferred when the value is specified for all deduction items)	
4.3 Net value of the distributed assets (only added together when items 4.1 and 4.2 have been completed)	

5 Special information

If more space is required, enclose a separate sheet

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6 Signatures

NB! Both the donor(s) and the recipient or their authorised representative must sign the declaration. If the declaration is signed by an authorised representative who is not a solicitor, a power of attorney must be enclosed. Each authorised representative must obtain all information on any previous gifts as referred to under item 1.1.5. I confirm that the information given in the form is correct. It is illegal to give incorrect information or to fail to disclose information.

Place and date	Place and date
Signature of donor(s)	Signature of recipient
Telephone number	Telephone number
E-mail address	E-mail address