

Filing an income tax return

Everyone receiving an income is required to file a tax return (self assessment) the year after the income year. The income year is the year in which the income (e.g. wages or pensions) is paid out and your employer – or whoever pays out your pension – makes a tax deduction for it.

At the beginning of April, the Tax Agency will send you:

• A tax return form

Everyone required to declare income will receive a tax return form, 'Inkomstdeklaration'. Many particulars on the form have already been filled in by the Tax agency (Skatteverket).

• An income specification

This is a list itemising the income statements (kontrolluppgifter) sent to both you and the Tax Agency.

• A preliminary tax estimate

You will also get a preliminary estimate of your tax. It will be based on the information the Tax Agency has filled in on your tax return.

• Payment slips

In addition, you will be sent two tax payment slips that you can use if you need to pay more tax.

Declare your income on the Internet or by phone

Some taxpayers can file their tax returns on the Internet. Visit www.skatteverket.se to find out who can use this service and how to proceed.

If you don't need to make any changes, you can approve your income tax return by telephone (020-567 100) or via SMS (711 44).

Last day!
2 May
by 24.00

If 2 May is a Saturday or Sunday, tax returns must be submitted by Monday at the latest.

How to fill out the form:

• Check!

Check that all income statements are included in the specification sent to you and that the amounts are correct. Most of the information in the specification is also filled in on your tax return form.

• Change!

Is any of the information which has been filled in incorrect or incomplete? There may, for example, be an error in the information which the Tax Agency has received, or some information may be missing. You must then make changes in the income tax return.

• Add!

In the white boxes you must add information the Tax Agency has not been told, e.g. deductions for travel to and from work.

• Sign it and send it in!

More to pay or money back?

Between 15 August and 15 September, the Tax Agency issues a final tax statement (slutskattebesked) and a statement of account (kontoutdrag) to most of those who submitted tax returns.

If you have paid too much tax you will now get money back. If you paid too little you must pay in the money within 90 days.

Everyone has a tax account

The tax account provided by the Tax Agency shows your preliminary tax figure based on income statements as well as your own tax payments, your final tax figure and other details.

Income Year January–December	Assessment year (the year after the income year) January	May	August–September	December
All the income you have received during this year must be declared in the following year's income tax return.	In January , you will be sent income statements for your earnings the previous year. Your employer sends the income statement both to you and to the Tax Agency. You will be sent your tax return form in April.	By 2 May at the latest the Tax Agency must have received your income tax return.	By mid-September at the latest , final tax statements (slutskattebesked) and statements of account (kontoutdrag) are sent out to most people who have sent in an income tax return. Those who have paid too much tax will now get their money back.	By mid-December at the latest , final statements and statements of account are sent out to those who did not get them before. Those who have paid too much will now get their money back.