

# Help to fill in **Request for payment Preliminary tax deduction for RUT work**

# 1. Number of your request

• Number or name your request. You can use both numbers and letters. You can use up to 10 characters. The number makes it easier to identify a request if you submit several during a year.

## 2. Your details as the payee

- Enter your name, address and personal/corporate identity number.
- The Swedish Tax Agency will send the payment to the account you notified previously.
- If you have not notified an account to the Swedish Tax Agency, you must do so before the Swedish Tax Agency can make the payment.
- If you are a producer/business operator with a Swedish corporate identity number, the account you notify has to be your own account in a Swedish bank.
- You can fill in a form (SKV 4802) and send it to your bank or to Bankgirot (it takes about four weeks for the account to be registered with the Swedish Tax Agency). You can find the form on the Swedish Tax Agency's website www.skatteverket.se.
- If you are a producer/business operator without a Swedish bank account, you can instead provide information about your IBAN (bank account number) and BIC/SWIFT (bank code).

#### 3. Details of the purchaser

- For every person you request payment for you have to fill in their personal identity number (given as YYYYMMDD-NNNN
  or YYMMDD-NNNN), the payment date, the price of the RUT work you carried out, how much of the price the purchaser
  paid and what amount you are requesting from the Swedish Tax Agency.
- If several people are sharing the reduction in tax, the details of each purchaser must be given separately by adding the additional purchasers. The amounts will be divided so that each purchaser receives a share.
- Payment day.
- The payment date is the date when you were paid by the purchaser.
- Each application form can only contain payment dates from one and the same calendar year. If, for example, you have been paid by one purchaser in one year and by another purchaser in another year, you must divide up your request and use two forms. State the number of the invoice sent to the purchaser of the RUT work you are requesting payment for. You can use both numbers and letters.

# 4. Cost of RUT work carried out

The price of the RUT work is the total cost including value added tax (VAT) for the RUT work you have carried out. The amount you have been paid is the part of the price including VAT on the RUT work you have carried out that the purchaser has paid. The amount you request is the difference between the price of the RUT work you have carried out and the amount you have been paid by the purchaser. The amount you request has to be given including VAT and must never be higher than the amount you have been paid.

#### 5. RUT work carried out

Fill in how many hours you have spent working within the most appropriate area. Round up to the nearest whole hour. You should state the actual number of hours worked, regardless of whether you worked for a fixed price or at an hourly rate. Any subcontractors' hours should also be reported.

## **5A Childminding**

Childminding in the child's home. Dropping off and collecting children from school, preschool or recreation activities. Preparing food in connection with childminding, provided that this is on a small scale.

#### 5B Removal services

Removal of the purchaser's possessions. Cost of labour for packing, loading, transporting, unloading and unpacking possessions. Costs for transport vehicles do not bring entitlement to a tax deduction.

#### 5C IT services

Simple installations of, repairs to and maintenance of computer and IT equipment, software and data connections that take place in the purchaser's home. Also advice and guidance in connection with this work.

#### 5D Clothing and textile care

Laundry, ironing and simple repairs to clothing and home textiles that take place in the purchaser's home.

#### **5E Personal care**

Personal care that does not require specialist knowledge in the home and when escorting on walks, bank visits or doctor's visits.

#### 5F Repair of white goods

Repair and maintenance of white goods, e.g. fridge, freezer and washing mashine, carried out in the purchaser's home.

# 5G Snow clearing

Snow clearing from garage driveways, roofs or terraces.

# 5H Cleaning

Simple cleaning, removals cleaning, window cleaning or washing up. Cleaning that is normally carried out by the purchaser himself or herself and that does not require specialist cleaning equipment.

#### 5I Gardening

Grass cutting, weeding, hedge cutting, pruning trees and removing trees and bushes.

#### 6. Material costs

Material costs (including VAT) must be stated for the area within which you have filled in hours. If you have not incurred any material costs, you should enter 0.

#### 7. Other costs for RUT work

State the amount for other costs, including VAT, that relate to the work you have carried out. For example, any administrative charge, guarantee undertaking, machinery costs, travel costs, service costs or transport costs. If no other costs have been charged for the RUT work carried out, you haveto register SEK 0.

# 8. Signature

The form has to be signed by an authorised signatory or representative. Also print their name in block letters. Mark the signature box and enter your signature using a mouse, touchpad or other device.