

Id.no. of the filer

Intended for individuals living in Iceland for less than three years. On back page see explanations and directions. Please note that couples and those with dependent children must fill RSK 1.01. The same applies to owners of real estate, securities, shares and self employed individuals.

Name	
Address	Municipality

Income year 20 _____

Separate tax return must be filed for each calendar year

Duration of stay in Iceland

Date of arrival to Iceland if in income year	DAY	MONTH	YEAR	Date of departure from Iceland if in income year	DAY	MONTH	YEAR	Tax commissioner use only

1 Salary and other employment related payments

								21

2 Car allowance. Per diem payments, fringe benefits

Car allowance	22		Per diem payments	23		
Car benefits	134		Other benefits	135		

3 Other income

Reimbursed pension fund premiums						43
Other, what?						

4 Deductions

Deductible premiums to a pension fund (4% max)						162
Additional payments to a private pension fund (4% max)						160
Deduction of car allowance acc. to RSK 3.04	32		Deduction of travel allowance (per diem payments) acc. to RSK 3.11	33		

5 Tax base for income taxes Sum of 1+2+3-4

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6 Taxes withheld at source

						296
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7 Status/balance in savings and bank accounts Interest income Status

Total	Taxes withheld on interest	301		12		11

With this signature the filer verifies that all information filed on the tax return is, to the best of his or her knowledge, correct.

Date/signature

Telephone number

Bank account

Please register bank account number in case of a refund.
Only an Icelandic bank account in your own name may be listed.

Bank/savings fund

Branch/service

Account type

Account number

Notices and comments can be sent to:

My e-mail:

Please state foreign Tax Identification Number here.
i.e. identification number used for filing a tax return in your home country.

Foreign tax identification number (TIN)

If you intend to leave the country, before the tax assessment takes place, please state your address abroad (or your representative in Iceland).

Your address abroad
(or your representative in Iceland)

Tax liability - temporary residence

Tax assessment for those that have not been living in the country all through the (calendar) year is calculated in ratio to the time of residence. Absence due to vacation and such is included in the time of residence.

Deadline-assessment-complaints

The tax return must be delivered to the tax commissioner at least a week before leaving the country. If staying into the new year, the tax return for the year before must be filed within the deadline. The tax return for income in the ongoing year must be handed in no later than a week before leaving the country.

Deadline for complaints is 30 days from the tax assessment publication. Complaints must be sent to the tax

commissioner. The tax commissioner's ruling may be appealed to the State Internal Revenue Board.

Assessment-(Internet) password

Those who left the country before December 31 can apply for an (Internet) password on www.skattur.is. From the RSK service page, they can use the password for accessing information on their tax assessment.

Those who had acquired a permanent password before leaving the country do not have to file for a new one. Please note that those who do not have an address in Iceland will not be sent a final adjustment notification but they can find the final adjustment notification on their service page at rsk.is.

Filling out the form - instructions

1 Income and other work related payments

State here employers' name and total income without any deductions. Income in this regard is all work related payments.

2 Car allowance. Per diem payments. Fringe benefits

If employee used his car for his employers benefit and was paid car allowance, it shall be listed under 22. If employee received per diem payments for occasional work related travelling, it shall be listed under 23. If the employer supplied the employee with a car for personal use, it shall be listed under 134. Any other fringe benefits, such as meals, clothes and housing shall be listed under 135.

3 Other income

State here all other income, incl. reimbursement from pension fund upon departure.

4 Deductions

In 162 state deductible premiums to a pension fund max 4% of income stated in 21. Additional payments into voluntary pension funds shall be stated under 160.

Please note that the total deduction sum from 162 and 160 may not exceed 8% of total salary.

Deduction of car allowance according to RSK 3.04, shall be listed under 32.

Deduction of per diem payments according to RSK 3.11, shall be listed under 33.

6 Taxes withheld at source

Taxes withheld by the employer and are stated on the summary of income earned (launamiði), shall be listed under 296.

7 Status/balance of savings and bank accounts

State here status of savings and bank accounts. Taxes withheld must be filed under 301, interest income in 312 and status in 11.