

Did you work in Iceland last year?

**If you did, you must
remember to file your
tax return**

**Even those who moved away
last year are supposed to file their
tax return**

■ Did you know you have to make sure the information on your tax return is correct? – Well, you do now. This little leaflet is meant to help you out. If it's not enough you can contact us. Just remember it's still up to you to make sure the information on your tax return is correct.

You file your tax return at
www.skattur.is



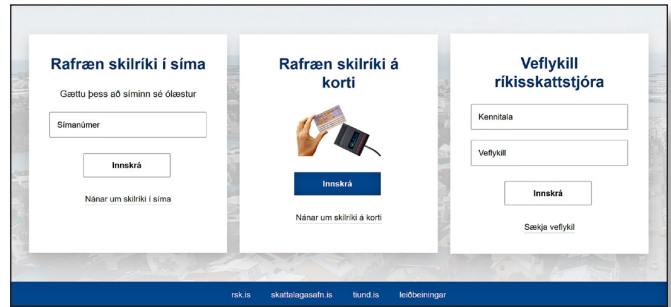
What you must do!



First you have to log in...

Your tax return is waiting for you at www.skattur.is. You can log in by using your electronic identification (Rafræn skilríki í síma) on your phone or a password (Veflykill ríkisskattstjóra).

Electronic identification (Rafræn skilríki): You can apply for an electronic ID at your Icelandic bank, Auðkenni or at most telephone companies. Just bring your phone and a valid identification, i.e. a passport or a European drivers' licence.



Webkey/password (Veflykill): An electronic ID is the best option but if you don't have one you can use a password. You get your password at the website www.skattur.is using the link "Sækja veflykil". You choose whether to have it sent by mail to your registered address in Iceland (Lögheimili) or to your online banking in Iceland (Heimabanki).



Then some basic information...

Bank information (Banki): Sometimes we make payments, e.g. child benefits or a refund to those who paid too much withholding tax. We need the bank information to know where to deposit that money.

Domestic injury insurance (Óska eftir slysatryggingu vegna heimilisstarfa): If you check the box, you have requested an accident insurance from the Social security for accidents happening while doing

household work. The premium is 550 ISK and is levied in tax assessment.

Go to www.sjukra.is for further information about the insurance, including the insurance period. Only those living in Iceland can request this insurance.

E-mail address (Tölvupóstur) and mobile phone number (Farsími): We might need to contact you, which is why we ask for your e-mail address and phone number. We send notifications on tax matters related to you, including when you can access the assessment.

Bank information

Domestic injury insurance (Óska eftir slysatryggingu vegna heimilisstarfa)

E-mail address (Tölvupóstur)

Mobile phone (Farsími)

Bankareikningur
Bank account

Innetignir og endurgreiðslur eru lagðar inn á þennan bankareikning.
Refunds will be deposited to this account.

Aðeins er leyfilegt að skrá bankareikning sem er í þinni eigu.
You can only register your own account number.

Banki: Hb: Reikn. nr.:

Slysatrygging
Domestic insurance

Óska eftir slysatryggingu vegna heimilisstarfa
Request domestic insurance

Samskipti
Communication

Svo við getum sent þér ábendingar eða haft samband, ef þess þarf.
So we can contact you if necessary.

Tölvupóstur: Er ekki með tölvupóstfang
E-mail: Check if you don't have an e-mail account

Heimasími:
Home phone

Farsími:
Cell phone



Finally it's time for the tax return...

We pre-fill the tax return to some extent for your convenience. Sometimes we don't receive the information on time and you must add the information.

Sometimes it's incorrect in which case you must correct it. When you access your tax return you may get a simplified version if you have lived in

Iceland since before the start of the income year and no errors or missing information is detected on your tax return. In which case all you need to do is to review the information. If there are errors or information is missing you must make corrections. If all is correct you click the forward (Áfram) button until you reach the end. You're all done when you see the notification "Skattframtal mótttekið".

Front page (Forsíða)

Front page (Forsíða)

Income (Tekjusiða)

Capital income (Fjármagnstekjur)

Assets and debt (Eignir og skuldir)

Upphafssiða
Framtal 20XX
1.01 Forsíða
1.01 Tekjusiða
1.01 Fjármagnstekjur
1.01 Eignir og skuldir
Prentvæn útgáfa
Sundurliðunarblað
Afrit af framtali 20XX
Fylgiskjöl
Rekstrarblóð
Fyrir bændur
Leiðbeiningar
Vista/geyma framtalið
Villuþrófun
Senda framtal

RSK 1.01

SKATTFRAMTAL

Kennitala framteljanda 000000-0001	Kennitala maka	Skattframtalið berst Ríkisskattstjóra Laugavegi 166 105 Reykjavík Sími 442 1000
Sveitarfélag lögheimilis 31. des. 20XX Hafnarfjörður 1400		

1 Almennar upplýsingar

Nafn - póstfang Jóna Jónsdóttir Öldugötu 131 220 Hafnarfjörður	Fjölskyldumerking 1+0+0
	Athugasemdir A

Slysatrygging við heimilisstær
Merkjó í reitinn ef óskað er slysatryggingar.
Indiana

Ef valin er slysatrygging verður það val áritað á framtal næsta árs. [Nánar hér.](#)

Námsmenn erlendis
Skattaleg heimilisfesti
Merkjó í reitinn ef óskað er eftir skattalegri heimilisfesti og fyllið út eyðublað RSK 3.26.
Hvað er skattaleg heimilisfesti?

1.1 Börn fædd 200X og síðar, með lögheimili hjá framteljanda í lok árs 20XX

Nafn	Kennitala
Framteljandi þarf að yfirfara og leiðrétta upplýsingar um börn á framtali hans.	
Ný lína	

Einstætt foreldri
 Ef framteljandi fer fram á að fá barnabætur sem einstætt foreldri skal staðfesta það með því að merka í pennan reit.
Sjá nánari skýringar hér.

1.2 Samsköttun: Einstaklingar í óvígðri sambúð, sem uppfylla skilyrði fyrir samsköttun, geta óskað eftir samsköttun með því að merka í reitinn hér fyrir neðan. Ekki er fallist á samsköttun nema merkt sé í reitinn hjá báðum.

Sjá í leiðbeiningum um skilyrði fyrir samsköttun Óskað er eftir samsköttun. Kennitala sambúðarmanns/konu: _____

1.3 Umsókn um lækkun vegna framfærslu: Heimilt er að veita lækkun á tekjuskattstofni ef framteljandi hefur á framfæri sínu ungmenni, sem hefur ekki nægar tekjur til eigin framfærslu, t.d. vegna náms. Tilgreina skal nafn skóla eða ástæðu umsóknar. Hér er einkum átt við aldurinn 16-21 árs. Sjá nánari leiðbeiningum.

Nafn skóla	527 Kennitala ungmennis	528 Tekjur
Ný lína		

Fjárhæð í reit 528 er til upplýsingar og notuð í bráðabirgðaútreikningi. Í álagningu eru tekjur ungmennis, samkvæmt skattframtali, notaðar við útreikning á viltun/lækkun.

1.4 Greinargerð um kaup og sölu á eignum: Tilgreinið kaup og sölu hvers konar lausafjár, ókutækja og hjóla o.s.frv. Sjá nánari leiðbeiningum.

Athugasemdir framteljanda: Tegund athugasemdar: _____ Hér skal setja fram skýringar sem máli skipta vegna álagningar gjalda, aðrar en upplýsingar um kaup og sölu eigna.

1.5 Fenginn arður

Kennitala arflata	Arður	Greiddur erfðafjárrskattur
		0
Ný lína		0

1.6 Dvalartími - búseta á Íslandi hluta úr ári
Residency in Iceland part of the year

Hafi framteljandi ekki dvalið á landinu allt árið 2018 þarf að skrá komu-/brottfaradag og til/frá hvaða landi var flutt. If you did not live in Iceland for the entire year of 2018, you must state your arrival/departure date(s) and the other country.

Tegund flutnings Type of record	Dags. komu/brottfarar Date of arrival/departure	Land sem flutt var frá / til Country	Ógilda færslu Invalidate record
Flutt til Íslands / Moved to Iceland			<input type="checkbox"/> Ógilda færslu
Flutt frá Íslandi / Moved from Iceland			<input type="checkbox"/> Ógilda færslu
Ný lína			

Dvalartími á Íslandi á árinu (dagar)
Duration of stay in Iceland (days) 26

Ég staðfesti að framangreindur dvalartími er réttur
I confirm that the stated residence time is correct

Ég dvaldi ekki á Íslandi á árinu 20XX
I did not live in Iceland in 20XX

Ég dvaldi á Íslandi allt árið 20XX
I lived in Iceland all year 20XX

1.4 Movable property bought or sold

If you bought or sold movable property last year, e.g. a car, motorcycle or a caravan, information regarding the transaction is usually pre-filled. Sometimes it's not quite complete in which case you must add the missing information, e.g. the price or the identification number of the buyer/seller.

1.6 Residency in Iceland part of the year

If you didn't live in Iceland for the whole of last year, you must tell us when you actually did, as the information is needed for tax assessment.

Navigation

You can navigate between pages using the menu on the left side of the screen or by using the buttons below each page of the return, which are "Til baka" to move to the previous page or "Áfram" to go to the next page.

Next page (Áfram)

Áfram

4

Information about your income, assets and debts is necessary...

The tax return has four pages. Income other than capital income (interest income, capital gains, rental

income and dividend) is on the second page. Capital income is on the third page and assets and debts on the fourth and final page.

Income (Tekjusíða)

2.1 – Salary and other work related payments

2.1	Launatekjur og starfstengdar greiðslur				
	Kennitala	Nafn launagreiðanda	Launafjárhæð		
	<input type="text"/>	<input type="text"/>	<input type="text"/>		
	Ný lína			21	<input type="text" value="0"/>

The amount should be your total income, i.e. before withholding taxes and pension premium are deducted. Therefore, the salary amount is most likely higher than what was deposited into your bank account.

2.6 – Deductions

2.6	Frádráttur				
	Frádráttur á móti ökutækjastyrk skv. RSK 3.04		32	-	<input type="text" value="0"/>
	Frádráttur á móti dagpeningum skv. RSK 3.11		33	-	<input type="text" value="0"/>
	lögjald sem greitt var í lífeyrissjóð á árinu - að hámarki 4% af launum				
	<input type="text"/>	<input type="text"/>	<input type="text"/>		
	Ný lína			162	- <input type="text" value="0"/>

Various deductions, including deductible premiums to a pension fund (Frádráttarbært iðgjald í lífeyrissjóð).

2.8 – Income from abroad

2.8	Tekjur erlendis – sem aflað var á meðan þú hafðir heimilisfesti á Íslandi Income from abroad – earned while you were domiciled in Iceland					
	Greiddir skattar erl. í erlendri mynt	Heildartekjur í erlendri mynt	Gjaldmiðill	Gengi	Heildartekjur í íslenskum kr.	Tegund tekna
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text"/>
	Launagreiðandi: <input type="text"/>					
	Ný lína					310 <input type="text" value="0"/>

Information on income from foreign sources you acquired while living in Iceland. Does not include interest income, capital gains, dividends and rental income. You should only declare income from abroad you earned while resident in Iceland.

2.10 – Taxes withheld at source

2.10	Staðgreiðsla af tekjum (öðrum en fjármagnstekjum)		
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Ný lína		296 <input type="text" value="0"/>

Information on how much tax your employer withheld at source last year.

Capital income (Fjármagnstekjur)

3.1 – Icelandic savings and bank accounts

3.1	Innstæður í innlendum bönkum og sparisjóðum	Staðgreiðsla	Vaxtatekjur	Eign í árslok
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Ný lína	Samtals 301	0 12	0 11 <input type="text" value="0"/>

Information on Icelandic savings accounts; withholding tax (Staðgreiðsla), interest income (Vaxtatekjur) and the balance at the end of the year (Eign í árslok).

Assets and debt (Eignir og skuldir)

4.1 - Real estate in Iceland

4.1	Innlendar fasteignir skv. fasteignamat.		
	Fastanúmer eignar	Fasteignamat	
	<input type="text"/>	<input type="text"/>	
	» Ný lína	Samtals fasteignir	314 0

Information on registered assessment value of real estate in Iceland at the end of last year is listed here.

4.3 - Cars

4.3	Bifreiðir						
	Fastanúmer	Kaupár	Verð	Fastanúmer	Kaupár	Verð	
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	» Ný lína	Samtals bifreiðaeign í árslok				06	0

Cars are to be declared using the original purchase price. The price is devalued automatically by 10% of the value from last years' tax return. You must add the purchase price if it isn't pre-filled in the tax return.

5.2 - Mortgages

5.2	Vaxtagjöld vegna íbúðarhúsnæðis til eigin nota.				Vaxtagjöld	Eftirstöðvar skulda
	Staðsetning íbúðarhúsnæðis:					
	<input type="text"/>					
	Kauþár:					
	<input type="text"/>					
	1 Lánveitandi	Kennitala lánveit.	Lánsnúmer	Hlutfall		
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%	

Information on loans taken to finance a purchase or build of residential real estate for personal use is listed here.

5.5 - Other debts and interests

5.5	Aðrar skuldir og vaxtagjöld			
	Nafn og kennitala lánveitanda.	Vaxtagjöld	Eftirstöðvar skulda	
	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	» Ný lína	Samtals aðrar skuldir og vaxtagjöld	88	0 168 0

Loans that do not fulfill the criteria set for 5.2 are listed here.

Upphafssíða
Framtal 20XX
Fylgiskjöl
3.04 Ókutækjastyrkur
3.05 Umsókn um lækkun
3.11 Dagpeningar
3.26 Skattaleg heimilisfesti
2.02 Greidd leiga
3.02 Eignakaup
3.02 Sala eigna
3.03 Húsbyggingar-skýrsla

Paid rent

RSK 2.02	Greiðslumiði	
fyrir leigugreiðslur sem framteljandi greiddi öðrum fyrir leigu og afnot		
Fylgiskjal með skattframtali		
Nafn	Kennitala	
Jóna Jónsdóttir	000000-0001	
Leigusali (móttakandi leigugreiðslunnar), nafn og heimili		
<input type="text"/>		
Kennitala (ef leigusali er erlendir skal skrá 999999-9999)		
<input type="text"/>		
Greidd leiga af íbúðarhúsnæði	Greiðsla er fyrir tímabilið	Greidd fjárhæð í heilum krónum
Staðsetning leiguhúsnæðis	<input type="text"/>	<input type="text"/>
	65	

If you rented a room, an apartment or a house to live in, you must provide information about the rent you paid (Greiðd fjárhæð), the name and identification number (Kennitala) of the landlord (Leigusali) and the address of the rented property (Staðsetning íbúðarhúsnæðis).

Why are loans missing from my tax return?

Sometimes we are not able to determine whether a loan meets criteria for chapter 5.2. If this is the case you must click on „Sundurliðunarblað” and choose from the options provided.



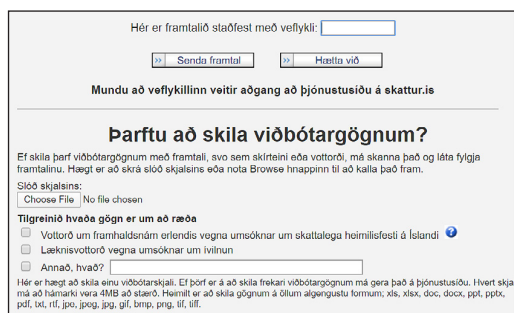
The final steps...

You can check for errors by clicking on “Villuprófun” in the menu on the left side of the screen. If there are

no errors you will see the text “Engin villa fannst”. If there are errors you can contact us and we will help you out.



→ The final step is to file the tax return (Senda framtal) →



If you used a webkey/password to log in you must use it again and click “Senda framtal” once more.

If you haven't seen this notification on your screen, you have not filed your tax return.

When all is done...

You can access the assessment at the end of May. You might still owe some tax, e.g. if the withholding tax was too low. You might have paid too much, in which case you will get a refund which is deposited to your bank account ... if you provided us with your bank information.

You might be liable to pay a contribution to The Senior Citizen's Construction Fund (Gjald í Framkvæmdasjóð aldraðra) as well as a special fee to

The Icelandic National Broadcasting Service (Útvarpsgjald). Both fees are levied in tax assessment. The fees are levied when annual income tax base exceeds a certain income threshold and duration of stay is at least 183 days over a 12-month period.

If you provided us with your e-mail address, we will inform you when you can access the assessment on www.skattur.is.

This leaflet is also online at www.skatturinn.is/filingtaxreturn