



Public liability companies, simplified stock companies, partnerships limited by shares, limited liability companies, simplified limited liability companies and European companies cannot use this form but must use the tax form online via MyGuichet.lu.

Corporate income tax, municipal business and net worth tax return for corporations (IR, IC2025/ IF2026)

General information

G0010	Name of the taxpayer		
G0015	Trade name		
G0020	File number		
G0030	Commercial Register number		
G0040	The Commercial Register number is not available	<input type="checkbox"/>	
G0045	Date of the filing of the balance sheet with the Registre de commerce et des sociétés		

In case of non-filing, please file a copy of the balance sheet as appendix.

G0050	Legal form		
G0056	Is the taxpayer part of a group of entities, in the sense of a set of entities with economic, financial, capital or organisational links?	Yes	No
G0057	Is there one or more entities to be considered as Ultimate controlling entity(ies) in Luxembourg ?	Yes	No

Is considered as a "Ultimate controlling entity in Luxembourg" the Luxembourg entity which owns directly or indirectly an interest in one or more other Luxembourg entities of the same group, provided that there is no other Luxembourg entity of the group that owns directly or indirectly a similar interest in the aforementioned Ultimate controlling entity.

G0058	Name of the Ultimate controlling entity in Luxembourg		
G0059	Tax identification number of the Ultimate controlling entity in Luxembourg		

A structure chart of the group of entities can be provided in a separate appendix.

G0060	Listed company	<input type="checkbox"/>	
G0065	Religious congregations	<input type="checkbox"/>	
G0066	Religious association	<input type="checkbox"/>	
G0070	Object of the enterprise		
G0080	Tax office		
G0090	Is this a rectified tax return?	Yes	No
G0091	Modified field(s) and/or appendix(es) compared with the initial tax return (maximum of 500 character(s))		



file number										
form 500										year: 2025

Specific tax provisions

Tax consolidation regime

G2000	Was the company part of a tax consolidation during the financial year (article 164bis L.I.R.) ?	Yes	No
G2010	Date of the request to join the tax consolidation		
G2020	The request to join the tax consolidation was submitted to the tax office		
G2025	Did the tax consolidation group opt for the application of article 164bis, paragraph 17 L.I.R. ?	Yes	No
G2431	Does the taxpayer request the application of article 164bis, paragraph 9, number 9 L.I.R. ?	Yes	No

To be filed as attachment :

- A detailed documentation including the elements required for the assessment of the relevant ratios and all information proving that the conditions of application of the article 164bis, paragraph 9, number 9 L.I.R. are fulfilled ; and
- The report of the approved statutory auditor as provided by article 164bis, paragraph 9, number 9 L.I.R.

G2030	The taxpayer is	consolidating parent company	
		consolidating subsidiary company	
		consolidated company	

Name of the consolidating parent company or the consolidating subsidiary company

G2080	Name of the consolidating parent company or the consolidating subsidiary company		
G2090	File number		
G2040	This tax return takes into account the total net income of the consolidated companies	Yes	No

Name of the consolidated companies

G2070	<u>Name of the consolidated company</u>	<u>File number</u>	<u>Financial undertaking according to article 168bis, paragraph 1, number 7 L.I.R.</u>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>



file number														
form 500													year: 2025	

Municipal business tax - Tax consolidation regime

Currency Euro

Total of carried forward operating losses incurred in financial years preceding the admission to the tax consolidation

C0310 At the beginning of the financial year

C0320 Allocated for the financial year

C0330 At the end of the financial year

Transferred operating profit

C0340 Transfer of the operating profits of the consolidated companies

C0350 Operating profit, that is to be added to the operating profit of the consolidating parent company or of the consolidating subsidiary company

Transferred donations

C0360 Total amount of donations, to be taken into account by the consolidating parent company or the consolidating subsidiary company

Municipal business tax - Operating losses

Carried forward operating losses from previous financial years (including carried forward losses incurred during the tax consolidation regime, as the case may be)

C0410 _____

C0410 _____

C0410 _____

C0410 _____

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