Preparing the groundwork for the annual PO-SD form · How to check it using an example?

For: Sole trader under flat-rate taxation

Practical business guidance · Reviewed: 2026-11-22

Applicability: According to the profile and circumstances of the described case.

Compare the basis with the billing records and verify the billing period.

Checking by example

Gather the monthly totals, dates of changes and proof of payments.

Separate business income data from tax payments.

Working example · Preparation of the groundwork for the annual PO-SD form

Separate business income data from tax payments. If the submission returns an error, check the exact field and rule for the specific year.

Specific next steps

1. Gather the monthly totals, dates of changes and proof of payments.
2. Separate business income data from tax payments.
3. When the submission returns an error, check the exact field and rule for the specific year.

Limits of application

Apply the guideline to your documents and working methods.

Original page

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