

Notice of receipt



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Bundesministerium
Finanzen



| | | | | | |
|--|--|--|--|---|--|
| Tax account N° Tax office N° – Tax N° | | 10-digit Austrian Social Security N° according to e-card ¹⁾ | | Date of birth (If there is no social security N°, to be filled in at any rate) | |
| <div style="border: 1px solid black; display: flex; height: 30px; width: 100%;"></div> | | <div style="border: 1px solid black; display: flex; height: 30px; width: 100%;"></div> | | <div style="border: 1px solid black; display: flex; height: 30px; width: 100%;"></div> | |
| SURNAME (BLOCK LETTERS) | | | | | |
| <div style="border: 1px solid black; display: flex; height: 30px; width: 100%;"></div> | | | | | |
| FIRST NAME (BLOCK LETTERS) | | | | TITLE (BLOCK LETTERS) | |
| <div style="border: 1px solid black; display: flex; height: 30px; width: 100%;"></div> | | | | <div style="border: 1px solid black; display: flex; height: 30px; width: 100%;"></div> | |

Supplement for income from a participation in a partnership/association for 2018

Please complete and sign this supplement and submit it to the tax office together with your income tax return (E 1 or E 7, respectively).
If reference is made to statutory provisions without further specification, this is to be understood as meaning the Austrian Income Tax Act 1988 (EStG 1988).

| | Name and address of the partnership/association: | | | | Total amount |
|---|--|---|---|---|--------------|
| | Tax account № | | | | |
| | Tax office № – Tax № | <input type="checkbox"/> Participation is held in the business assets ²⁾ | <input type="checkbox"/> Participation is held in the business assets ²⁾ | <input type="checkbox"/> Participation is held in the business assets ²⁾ | |
| 1. Income from agriculture and forestry | | | | | |
| 2. Income from self-employment | | | | | |
| 3. Income from commercial operation | | | | | |

1) Please enter the complete 10-digit insurance N° assigned by the Austrian social insurance provider here.

2) If the participation is held in the business assets, in the case of taxpayers subject to unlimited tax liability, the profit/loss share according to **Item 1, 2 or 3** (without making deductions pursuant to Items 4 or 5, respectively) must be reported in code **9237** of Supplement E 1a. No separate (additional) statement may be made in Items 10b, 11b, 12b of the income tax return (E 1). In the case of taxpayers with limited liability to pay tax, the profit/loss share in accordance with **Item 6** (after any deductions pursuant to Items 4 or 5, respectively, have been made) must also be recorded in Items 1a), 2a), 3a) of Form E 7. No separate (additional) statement may be made in Items 1b), 2b), 3b).



| | | | | | |
|---|---|---|---|---|---|
| 4. Deduction of income from the capital transfer (capital yields) and/or the positive balance of capital gains and losses from operating capital assets included in the profit/loss share and eligible for final taxation or subject to a special tax rate. ³⁾ | — | — | — | — | — |
| 5. Deduction of capital gains relating to business premises included in the profit/loss share, if and insofar as the special tax rate is applicable to these. ^{4), 5)} | — | — | — | — | — |
| 6. Operating income after consideration of Items 4 and 5 ⁶⁾ | | | | | |
| 7. Income from rentals and leasing ⁷⁾ | | | | | |

³⁾ **Please note:** If the profit is offset against an on-hold amount pursuant to § 23a, only the reduced amount (0 if applicable) is to be entered here. The income deducted here is to be transferred to Items 10f, 11f or 12f in the income tax return (E 1) for standard taxation and to Items 10 to 12 i, j, k, l for taxation at the special tax rate.

⁴⁾ **Please note:** If the profit is offset against an on-hold amount pursuant to § 23a, only the reduced amount (0 if applicable) is to be entered here. The income deducted here must be transferred to Items 10g, 11g, 12g in the income tax return (E 1) in the case of standard taxation and to Items 10 to 12 m, n in the case of taxation at the special tax rate.

⁵⁾ If necessary, here also corrections must be made with regard to the tax-free profit allowance if and insofar as this is attributable to capital gains relating to business capital assets or business premises, respectively, that are taxed at a special tax rate (no exercise of the standard taxation option pursuant to Item 8.1 or Item 8.2, respectively, in Form E 1). Accordingly, the value reduced by the prorated tax-free profit allowance attributable to this income is to be transferred into Items 10j/k/l, 11j/k/l as well as 10m/n and 11m/n of Form E 1.

⁶⁾ Please include this amount into the income tax return (E 1) in Items 10b, 11b, 12b or into the income tax return for taxpayers with limited liability to pay taxes (E 7) in Items 1b), 2b), 3b) or 6b), respectively.

⁷⁾ Please include this amount in the income tax return (E 1) in Item 17.2 or in the income tax return for taxpayers with limited liability to pay taxes (E 7) in Item 6b), respectively.





| | | | | | |
|---|-----|--|--|--|--|
| The share of income includes non-compensable losses within the meaning of § 2 IIa of the Austrian Income Tax Act 1988. | 342 | | | | |
| Participation losses from previous years are to be offset against positive participation income to the amount of: | 346 | | | | |
| In determining the income, donations, contributions to the assets of a charitable foundation or contributions to the Innovation Foundation for Education were considered to the amount of | 930 | | | | |
| Capital gains tax attributable to operating capital yields | | | | | |
| Creditable foreign withholding tax attributable to operating capital yields that is to be set off | | | | | |
| Real estate income tax attributable to operating profits from real estate sales, paid under the tax N ^o of the partnership (OG or KG) | | | | | |

Further participations existing

(select all that apply)

YES ☐

NO ☐

IMPORTANT NOTE: Please **do not send any original documents**, as all documents arriving at the tax office will be destroyed after electronic recording in accordance with the data protection regulations! However, retain these for at least **7 years** for a possible inspection.

You can submit this declaration even more easily electronically at www.bmf.gv.at (FinanzOnline). FinanzOnline is available to you free of charge around the clock and requires no special software.

Tax representation (name, address, phone N^o)

I certify that the above information is **correct and complete** to the best of my knowledge and belief. I understand that the information will be checked, and that incomplete or incorrect disclosure of information is punishable. Should I subsequently find that the above declaration is incorrect or incomplete, I shall immediately comply with my duty of disclosure pursuant to § 139 of the Austrian Federal Tax Code.

Date, signature

