

To the Tax Office

Notice of receipt



Empty rectangular box for stamp or reference.

Data Protection Policy at www.bmf.gv.at/datenschutz or in printed form at all tax and customs office locations

This form will be read by machine, so please write in BLOCK CAPITALS and use only black or blue ink. Enter amounts in euros and cents (right-justified). Please only return original forms, as copies are not machine-readable. Entries outside the entry fields are not machine-readable either. Fields highlighted in bold must be filled in in any case.

Tax account N°

Tax office N° – Tax N°

DESIGNATION OF THE PARTNERSHIP/ASSOCIATION (BLOCK LETTERS)

Grid for tax account number (5 cells)

Grid for designation of partnership (20 cells)

Supplement to Form E 6a for the year 2018

1

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). Please note the completion instructions (E 6-Erl). This supplement is to be filled in for all participants.

If there are more than 4 participants, please enter the sheet N°:

Small empty box for sheet number.

PLEASE DO NOT WRITE INTO THIS GREY FIELD

Name:				
Tax account N°: Tax office N° – Tax N°				
The participant is a capitalist co-entrepreneur within the meaning of § 23a	2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
To be filled in only if a partnership is involved (two-layer partnership): § 23a of the Austrian Income Tax Act 1988 is not considered	3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
An application pursuant to § 24 VI is made (building privilege in case of discontinuation of a business)	4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Share of profit/loss before consideration of the following codes ¹⁾	5			
Special operating revenue	6 9915			
Special operating expenses (without tax-free profit allowance)	7 9925	–	–	–
Corrections to disposals/withdrawals/write-ups and write-downs of business premises	8 9387			

¹⁾ In this field, enter the prorated profit/loss resulting from Supplement E 6a. This can be apportioned among the participants in deviation from the noted participation ratio.

Bundesministerium Finanzen





Name:					
Tax account N°: Tax office N° – Tax N°					
Corporate donations to benefited research and teaching institutions, museums, cultural institutions, the Federal Office for Monument Protection, umbrella organisations for disabled sports, the International Anti-Corruption Academy and others ²⁾	9	9253			
Corporate donations to charitable organisations, benefited fund-raising associations, etc. ²⁾ <i>Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.</i>	9	9254			
Corporate donations to environmental organisations and animal shelters ²⁾ <i>Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.</i>	9	9255			
Corporate donations to volunteer fire departments and regional fire-fighting associations ²⁾	9	9256			
Donations to the assets of a non-profit foundation	10	9461			
Donations to the Innovation Foundation for Education and its sub-foundations	11	9462			
Tax-free profit allowance (§ 10) 12					
Participation is held in the business assets	13				
Basic tax allowance Note: This entry is a prerequisite for consideration of the tax allowance	14	9221	–	–	–
Investment-related tax-free profit allowance for tangible assets Note: This entry is a prerequisite for consideration of the tax allowance	15	9227	–	–	–
Investment-related tax-free profit allowance for securities Note: This entry is a prerequisite for consideration of the tax allowance	16	9229	–	–	–
Tax-free profit allowance to be taxed subsequently	17	9234			
Disposal of shares					
Share was sold (percentage)	18	9930	%	%	%
Date (DD.MM.YYYY)					
Adjusted net gain/loss carried forward	19	9935			
Gain on disposal (before any tax allowance)/loss on disposal	20	9940			
Tax allowance for gain on disposal in accordance with § 24 IV	21	9022	–	–	–

²⁾ **Please note:** Donations are deductible only to the amount of 10% of the profit before possible consideration of a tax-free profit allowance. Enter here the amount that is deductible in consideration of this maximum limit.





Share was sold (percentage)	<input type="text" value="18"/>	<input type="text" value="9931"/>		%		%		%		%
Date (DD.MM.YYYY)										
Adjusted net gain/loss carried forward	<input type="text" value="19"/>	<input type="text" value="9936"/>								
Gain on disposal (before any tax allowance)/loss on disposal	<input type="text" value="20"/>	<input type="text" value="9941"/>								
Tax allowance for gain on disposal in accordance with § 24 IV	<input type="text" value="21"/>	<input type="text" value="9023"/>	–		–			–		
Share was sold (percentage)	<input type="text" value="18"/>	<input type="text" value="9932"/>		%		%		%		%
Date (DD.MM.YYYY)										
Adjusted net gain/loss carried forward	<input type="text" value="19"/>	<input type="text" value="9937"/>								
Gain on disposal (before any tax allowance)/loss on disposal	<input type="text" value="20"/>	<input type="text" value="9942"/>								
Tax allowance for gain on disposal in accordance with § 24 IV	<input type="text" value="21"/>	<input type="text" value="9024"/>	–		–			–		
Total amount	<input type="text"/>		Fiscal profit share without consideration of § 23a							
On-hold regulation for participation as a capitalist co-entrepreneur within the meaning of § 23a (at any rate to be filled in together with the development of the capital account and the on-hold losses)										
Profit share (profit/loss) before consideration of § 23a										
In case of loss : Feeding to the on-hold amount (reduction of the loss by the amount in code 9402/7402)										
	<input type="text" value="22"/>	<input type="text" value="9025"/>								
In case of profit : Reduction by the on-hold amount (internal compensation of losses by offsetting of the profit against the on-hold loss from a previous year to the amount in code 9403/7403)										
	<input type="text" value="23"/>	<input type="text" value="9026"/>								
Total amount	<input type="text" value="24"/>	<input type="text"/>	Fiscal profit share after consideration of § 23a							
Only to be filled in if two business years end in the assessment year – apportionment of the total amount and the profit shares (after consideration of § 23a if applicable) to the two business years:										
Of which for business year 1										
Total amount	<input type="text" value="25"/>	<input type="text"/>	Fiscal profit share							
Of which for business year 2										
Total amount	<input type="text" value="25"/>	<input type="text"/>	Fiscal profit share							



Determinations on the assessment of the participants concerning the business year (business year 1 if applicable) ³⁾ 26

The income includes on a prorated basis: Losses not eligible for compensation (§ 2 IIa)	9945			
Losses from previous years that can be offset are to be offset with positive income to the amount of:	9950			
Domestic income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends)	9761			
Foreign income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends)	9762			
Domestic income from the transfer of capital to which the special tax rate of 27.5% is applicable	9772			
Foreign income from the transfer of capital to which the special tax rate of 27.5% is applicable	9773			
Positive balance of the capital gains and capital losses to which the special tax rate is applicable	9763			
Capital gains tax on operating capital yields	9766			
Foreign capital yields against which foreign withholding tax is to be credited	9748			
Creditable foreign withholding tax on operating capital yields	9767			
Capital gains relating to business premises				
Profits relating to business premises to which the special tax rate is applicable	27 9764			
Expenses pursuant to § 20 II in connection with profits from business premises according to code 9764	28 9771			
Real estate income tax that was paid for the tax N ^o of the partnership (general partnerships under Austrian law or limited partnership under Austrian law) ⁴⁾	9765			
The income includes on a prorated basis:				
Income to which the privileged tax rate would be applicable	9970			
Compensation for expropriation pursuant to § 37 III	9328			
Profits from debt relief within the meaning of § 36	9386			
Quota to be achieved in %	9496	%	%	%

³⁾ If only **one business year** ends in the reporting year, the findings relating to that business year are to be entered here (codes **9965** to **9396**). If **two business years** end in the reporting year, only the findings relating to the **first** business year are to be entered here. The findings relating to the **second** business year are to be entered in the codes **7965 et seq.**

⁴⁾ **Please note:** If real estate income tax has been paid to the tax N^o of the participants, no entry may be made here. The real estate income tax is always considered (crediting) in the respective taxation procedure of the participant.

**Foreign income**

Not to be included in the income are the following: Foreign income tax-exempt subject to the progression proviso	9975			
To be included in the income are the following: Foreign income for which Austria has the taxation right (without capital yields)	9395			
To income in accordance with code 395 , a creditable tax is attributable (without withholding tax according to code 9767) to the amount of	9396			

**Presentation of the development of the capital account and the on-hold losses in accordance with § 23a
(business year 1, if applicable)**

22

Development of the tax capital account relevant for § 23a				
Situation at the beginning of the business year	9397			
Changes from supplementary capital ⁵⁾	9398			
Other changes ⁵⁾	9399			
Status at the end of the business year	9400			
Development of the on-hold losses				
Situation at the beginning of the business year	9401			
Increase by the loss of the business year nit eligible for compensation	9402			
Decrease by offsetting against the profit for the business year	9403			
Decrease due to excess deposits or actual liability claim <i>Please enter this amount in Form E 1 or E 7, respectively, of the participant concerned into code 509</i>	9405			
Status at the end of the business year	9406			

⁵⁾ An increase in the capital account is to be entered with a positive leading sign and a decrease with a negative leading sign.



Findings on the assessment of the participants concerning a possible business year 2

The income includes on a prorated basis: Losses not eligible for compensation (§ 2 IIa)	7945				
Losses from previous years that can be offset are to be offset with positive income to the amount of:	7950				
Domestic income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends)	7761				
Foreign income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends)	7762				
Domestic income from the transfer of capital to which the special tax rate of 27.5% is applicable	7772				
Foreign income from the transfer of capital to which the special tax rate of 27.5% is applicable	7773				
Positive balance of the capital gains and capital losses to which the special tax rate is applicable	7763				
Capital gains tax on operating capital yields	7766				
Foreign capital yields against which foreign withholding tax is to be credited	7748				
Creditable foreign withholding tax on operating capital yields	7767				
Capital gains relating to business premises					
Profits relating to business premises to which the special tax rate is applicable	27 7764				
Expenses pursuant to § 20 II in connection with profits from business premises according to code 7764	28 7771				
Real estate income tax that was paid for the tax N ^o of the partnership (general partnerships under Austrian law or limited partnership under Austrian law) ⁴⁾	7765				
The income includes on a prorated basis:					
Income to which the privileged tax rate would be applicable	7970				
Compensation for expropriation pursuant to § 37 III	7328				
Profits from debt relief within the meaning of § 36	7386				
Quota to be achieved in %	7496	%	%	%	%

⁴⁾ **Please note:** If real estate income tax has been paid to the tax N^o of the participants, no entry may be made here. The real estate income tax is always considered (crediting) in the respective taxation procedure of the participant.



Foreign income			
Not to be included in the income are the following: Foreign income tax-exempt subject to the progression proviso	7975		
To be included in the income are the following: Foreign income for which Austria has the taxation right (without capital yields)	7395		
To income in accordance with code 395 , a creditable tax is attributable (without withholding tax according to code 7767) to the amount of	7396		

**Presentation of the development of the capital account and the on-hold losses in accordance with § 23a
(business year 2, if applicable)**

22

Development of the tax capital account relevant for § 23a			
Situation at the beginning of the business year	7397		
Changes from supplementary capital ⁵⁾	7398		
Other changes ⁵⁾	7399		
Status at the end of the business year	7400		
Development of the on-hold losses			
Situation at the beginning of the business year	7401		
Increase by the loss of the business year nit eligible for compensation	7402		
Decrease by offsetting against the profit for the business year	7403		
Decrease due to excess deposits or actual liability claim <i>Please enter this amount in Form E 1 or E 7, respectively, of the participant concerned into code 509</i>	7405		
Status at the end of the business year	7406		

⁵⁾ An increase in the capital account is to be entered with a positive leading sign and a decrease with a negative leading sign.

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)

Date, signature

