

3. Profit determination
14

As a rule, income/operating revenue and expenditure/operating expenses are to be reported **without any leading sign**. Only if a negative value results for a code, a negative leading sign ("–") must be specified.

Income/operating revenue (without special operating revenue)	Amounts in euros and cents
Income/operating revenue (revenues from goods and services) excluding those reported in a notification in accordance with § 109a – EKR 40-44 – including internal consumption (withdrawal values of current assets)	15 9040
Income/operating revenue income recorded in a notification pursuant to § 109a EKR 40-44	16 9050
investment income/withdrawal values of fixed assets EKR 460–462 before any divestiture to 463–465 or 783, respectively	17 9060
Only for balance sheet preparers: Internally produced and capitalised assets EKR 458-459	18 9070
Only for balance sheet preparers: Inventory changes EKR 450-457	19 9080
Other income/operating revenue (e.g. financial yields, profit shares from a silent partnership) – balance (For VAT gross system: incl. VAT credit memo, but without code 9093)	20 9090
Only with VAT gross system: VAT collected for supplies and services (Note: Fill in only if the operating revenue is reported without VAT)	21 9093
Total of income/operating revenue (does not have to be filled in)	
Expenses/Operating expenses (without special operating expenses)	
Goods, raw materials, auxiliary materials EKR 500–539, 580	22 9100
Personnel provided (external personnel) and external services EKR 570–579, 581, 750–753	23 9110
Personnel expenses ("own personnel") EKR 60-68	24 9120
Depreciation of fixed assets (e.g. depreciation for wear, low-value assets), EKR 700–708	25 9130
Only for balance sheet preparers: Depreciation of current assets if and insofar as the same exceeds the usual depreciation in the company – EKR 709 – and value adjustments to receivables	26 9140
Repair and maintenance costs (maintenance expenditure) for buildings EKR 72	27 9150
Trip costs and travel expenses incl. mileage allowance and per-diems (excluding actual vehicle costs) EKR 734-737	28 9160
Actual vehicle costs (excluding depreciation for wear, leasing and mileage allowance) EKR 732-733	29 9170
Rental and lease expenses, leases EKR 740-743, 744-747	30 9180
Commissions to third parties, license fees EKR 754–757, 748–749	31 9190
Advertising and representation expenses, donations not included in codes 9243 to 9246 , gratuities, EKR 765–769	32 9200
Book value of disposed assets EKR 782	33 9210
Interest and similar expenses EKR 828-834	34 9220
Profit shares of typical silent partners within the meaning of § 27 II 4	35 9258
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 etc. ¹⁾	36 9243
Corporate donations to charitable organisations, benefited fund-raising associations, etc. ¹⁾ Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.	36 9244
Corporate donations to environmental organisations and animal shelters ¹⁾ Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.	36 9245
Corporate donations to volunteer fire departments and regional fire-fighting associations ¹⁾	36 9246
Contributions to the assets of a non-profit foundation ¹⁾	37 9261
Grants to the Innovation Foundation for Education and its subfoundations ¹⁾	38 9262
Other expenses/operating expenses not included in the above codes (excluding flat-rate operating expenses), changes in capital – balance (In case of the VAT gross system: incl. VAT payment charge, but without code 9233)	39 9230
Only for VAT gross system: VAT paid for supplies and services (Note: May be filled only in if the operating expenses are reported without VAT)	40 9233

¹⁾ Note: to be filled in only if no supplement E 6a-1 is filled in



Flat-rate operating expenses

41

9259

Total of expenses/operating expenses (does not have to be filled in)

Income from participations in partnerships held operationally – Result from
Supplement E 61

9237

Donations from business assets considered when determining
the positive income pursuant to code 9237

9249

Profit/Loss (if no Supplement E 6a-1 is to be enclosed)

42

4. Corrections and additions to the profit determination in accordance with Item 3 (fiscal increase/decrease calculation) 43

In order to determine the fiscal profit/loss, the profit/loss determined under Item 3 – if and insofar as it has not been determined in accordance with tax regulations yet – must be corrected by the following additions or deductions. Corrections that increase the profit are to be reported without sign, corrections that decrease the profit with negative leading sign ("–"). Special operating revenue and special operating expenses are to be considered in Supplement E 6a-1.

Corrections to depreciation of fixed assets (e.g. depreciation for wear, low-value assets,
EKR 700-708) – code 9130

44

9240

Corrections to depreciation of current assets, if and insofar as these exceed the usual depreciation
in the company and allowances for value adjustments for receivables – code 9140

45

9250

Corrections to motor vehicle costs

46

9260

Corrections to rental and lease expenses, leasing (EKR 740-743, 744-747) – Code 9180

47

9270

Corrections to advertising and representation expenses, donations, gratuities
(EKR 765-769) – Code number 9200

48

9280

Corrections concerning donations of codes 9243, 9244, 9245, 9246

36

9317

Correction concerning contributions to the assets of a non-profit foundation – code
number 9261

37

9322

Corrections concerning donations to the Innovation Foundation for Education and its
subfoundations – code 9262

38

9325

Corrections concerning remuneration for work and services (§ 20 I 7 and 8)

49

9257

Consideration of income subject to the special tax rate from realised value increases of operating capital assets and derivatives (**capital gains
or losses, respectively**) 50

Corrections to income from realised value increases and derivatives (capital gains
or losses, respectively)

51

9305

*Note: If the balance is **negative**, 45% of this amount are to be entered **unsigned** in code 9289. A positive balance is to be stated only in Item 5 in code 9045 (or in codes 9763, 7763 of Supplement E 6a-1); an entry in 9289 is not to be made.*

Capital gains

Capital losses

Balance

52

9289

+

The mode of profit determination (§ 4 X) was changed.

Amount of adjusted net gain/loss carried forward
(Losses in full if no entry has to be made in code 9242)

53

9010

One-seventh amounts from an adjusted net loss carried forward of the current year and/or a
previous year

54

9242

–

Other changes – Balance

55

9290

**Profit/loss after making the above corrections and additions
(does not have to be filled in)**

(Partial) operation of the partnership was sold or abandoned

Amount of gains on disposal (before tax allowance)/loss on disposal

56

9020

Tax allowance for gain on disposal in accordance with § 24 IV

9021

–

Amount of profit or loss to be excluded

57

9030

Fiscal Profit/Loss (if no Supplement E 6a-1 is to be enclosed)

42



5. The operating income includes: (To be completed only if no Supplement E 6a-1 is enclosed)

Domestic income from the transfer of capital to which the special tax rate of 25% is applicable	9043
Foreign income from the transfer of capital to which the special tax rate of 25% is applicable	9044
Domestic income from the transfer of capital to which the special tax rate of 27.5% is applicable	9051
Foreign income from the transfer of capital to which the special tax rate of 27.5% is applicable	9052
Positive balance from capital gains and losses to which the special tax rate is applicable	9045
Capital gains tax on operating capital yields	9046
Foreign capital yields against which withholding tax is to be credited	9048
Creditable foreign withholding tax on operating capital yields	9047

6. Balance sheet items (ONLY for balance sheet preparers pursuant to §§ 4 I or V)

Private withdrawals (less private contributions) EKR 96 (Please indicate the leading sign in case of negative amounts!)	58	9300
Real estate EKR 020-022	59	9310
Buildings on own land EKR 030, 031	60	9320
Financial assets EKR 08-09	61	9330
Inventories EKR 100-199	62	9340
Receivables from goods and services EKR 20-21	63	9350
Other provisions (without provisions for severance payments, pensions or taxes) EKR 304-309	64	9360
Liabilities to credit institutions and financial institutions EKR 311-319	65	9370

7. Income from full flat-rate taxation for food retailers or general merchandise dealers

Income determined at a flat rate	9006
Code 9006 includes a basic tax allowance totalling ²⁾	9007
<input type="checkbox"/> The mode of profit determination (§ 4 X) was changed. Amount of adjusted net gain/loss carried forward (losses to the full amount)	53
One-seventh amounts from an adjusted net loss carried forward of the current year and/or a previous year	54
<input type="checkbox"/> (Partial) operation was sold or discontinued Amount of gains on disposal (before tax allowance)/loss on disposal	9020
Tax allowance for gain on disposal in accordance with § 24 IV	9021

An application pursuant to § 24 VI is made (building privilege in case of discontinuation of a business) **67**

During the assessment period, the company was reorganised

8. Findings on the assessment of the parties (To be filled in only if no Supplement E 6a-1 is to be enclosed!)

Participant(s)	Name:		
	Tax account N°:		
An application pursuant to § 24 VI is made (building privilege in the event of discontinuation of a business)	67	<input type="checkbox"/>	<input type="checkbox"/>

²⁾ The basic tax allowance must be considered when determining code **9006** and stated in code **9007**. Entry in code **9221** (E 6a-1) is not permitted.





Participant(s)	Name:			
	Tax account №:			
An application pursuant to § 24 VI is made (building privilege in the event of discontinuation of a business) [67]				
9. Allocation of profit/loss to the participants for information purposes (does not have to be filled in)				
<i>Please note that in cases where no Supplement E 6a-1 is required, the official apportionment of the profit/loss follows the indicated participation ratio, otherwise Supplement E 6a-1.</i>				
Participant(s)	Name:			
	Tax account №:			
Prorated profit/loss				
Participant(s)	Name:			
	Tax account №:			
Prorated profit/loss				

A Supplement E 6a-1 is **not enclosed**. **[69]**

A Supplement E 6a-1 is **enclosed**. Income is to be apportioned in accordance with this Supplement. **[69]**

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 \(FinanzOnline\)](http://www.bmf.gv.at). FinanzOnline is available to you free of charge around the clock and requires no special software.

Tax representation (name, address, phone №)

Date, signature

