Supplement to the declarative statement E 6 2018 for operating income

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).

Notes: In the context of a determination procedure, this supplement may be completed only once!

In the following cases, the supplement E 6a-1 are to be filled in at any rate in addition to this supplement:

1. A capitalist co-entrepreneur within the meaning of § 23a holds an interest in the company.
2. The profit/loss from Supplement E 6a is not to be apportioned to the participants in accordance with the stated participation ratio.
3. A tax-free profit allowance is asserted (except in the case of commercial full flat-rate taxation) or a subsequent taxation of a tax-free profit allowance takes place.
4. The profit includes capital gains relating to business premises, to which the special tax rate of 25% is applicable.
5. There is a sale of shares.
6. A second business year ends in the assessment year.

To the Tax Office Notice of receipt 2018

Income from agriculture and forestry,

if no flat-rate taxation is claimed

Income from self-employment

Income from commercial operation

Please note: In the case of full flat-rate taxation for food retailers or general merchandise dealers, you only need to complete Item 7 in addition to the details of the company or partnership.

Notes: In the context of a determination procedure, this supplement may be completed only once!

In the following cases, the supplement E 6a-1 are to be filled in at any rate in addition to this supplement:

1. A capitalist co-entrepreneur within the meaning of § 23a holds an interest in the company.
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4. The profit includes capital gains relating to business premises, to which the special tax rate of 25% is applicable.
5. There is a sale of shares.
6. A second business year ends in the assessment year.

1. Current address

Postal code

Company address (city, street, square, house №, staircase, door №)

Country (fill in only if not in Austria)

2. Information on the operation

Balance sheet accounting in accordance with § 4 I § 5 1

Complete income-expenditure accounting in accordance with § 4 III 2

VAT gross system VAT net system 3

Basic flat rate pursuant to § 17 I 4

Flat rate for the hotel and restaurant industry 5

Flat rate for chemists 6

Flat rate for artists/authors 7

Flat rate for commercial agents 8

Flat rate for athletes 9

Flat-rate taxation for non-accounting tradespersons 10

Industry code (ÖNACE 2008) acc. to E 6-Erl Please fill in! 11

Mixed operation

An application pursuant to § 5 II is submitted ("continuation option") 12

The application pursuant to § 5 II is revoked ("continuation option") 13

Start of the business year (DD.MM.YYYY) End of business year (DD.MM.YYYYY) 13

Start of second business year (DD.MM.YYYY) End of second business year (DD.MM.YYYYY) 13

During the assessment period, the company was reorganised

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or in printed form at all tax and customs office locations

Please do the required informations on the official form, this translation serves only for the support.
3. Profit determination

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.

<table>
<thead>
<tr>
<th>Income/operating revenue (without special operating revenue)</th>
<th>Amounts in euros and cents</th>
</tr>
</thead>
<tbody>
<tr>
<td>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)</td>
<td>9040</td>
</tr>
<tr>
<td>Income/operating revenue income recorded in a notification pursuant to § 109a EKR 40-44</td>
<td>9050</td>
</tr>
<tr>
<td>Investment income/withdrawal values of fixed assets EKR 460–462 before any divestiture to 463–465 or 783, respectively</td>
<td>9060</td>
</tr>
<tr>
<td>Only for balance sheet preparers: Internally produced and capitalised assets EKR 458-459</td>
<td>9070</td>
</tr>
<tr>
<td>Only for balance sheet preparers: Inventory changes EKR 450-457</td>
<td>9080</td>
</tr>
<tr>
<td>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)</td>
<td>9090</td>
</tr>
<tr>
<td>Only with VAT gross system: VAT collected for supplies and services (Note: Fill in only if the operating revenue is reported without VAT)</td>
<td>9093</td>
</tr>
</tbody>
</table>

| Total of income/operating revenue (does not have to be filled in) |

<table>
<thead>
<tr>
<th>Expenses/Operating expenses (without special operating expenses)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Goods, raw materials, auxiliary materials EKR 500–539, 580</td>
<td>9100</td>
</tr>
<tr>
<td>Personnel provided (external personnel) and external services EKR 570–579, 581, 750–753</td>
<td>9110</td>
</tr>
<tr>
<td>Personnel expenses (“own personnel”) EKR 60-68</td>
<td>9120</td>
</tr>
<tr>
<td>Depreciation of fixed assets (e.g. depreciation for wear, low-value assets), EKR 700–709, – balance</td>
<td>9130</td>
</tr>
<tr>
<td>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</td>
<td>9140</td>
</tr>
<tr>
<td>Repair and maintenance costs (maintenance expenditure) for buildings EKR 72</td>
<td>9150</td>
</tr>
<tr>
<td>Trip costs and travel expenses incl. mileage allowance and per-diems (excluding actual vehicle costs) EKR 734-737</td>
<td>9160</td>
</tr>
<tr>
<td>Actual vehicle costs (excluding depreciation for wear, leasing and mileage allowance) EKR 732-733</td>
<td>9170</td>
</tr>
<tr>
<td>Rental and lease expenses, leases EKR 740-743, 744-747</td>
<td>9180</td>
</tr>
<tr>
<td>Commissions to third parties, license fees EKR 754–757, 748–749</td>
<td>9190</td>
</tr>
<tr>
<td>Advertising and representation expenses, donations not included in codes 9243 to 9246, gratuities, EKR 765–769</td>
<td>9200</td>
</tr>
<tr>
<td>Book value of disposed assets EKR 782</td>
<td>9210</td>
</tr>
<tr>
<td>Interest and similar expenses EKR 828-834</td>
<td>9220</td>
</tr>
<tr>
<td>Profit shares of typical silent partners within the meaning of § 27 II 4</td>
<td>9258</td>
</tr>
<tr>
<td>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)</td>
<td>9243</td>
</tr>
<tr>
<td>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.</td>
<td>9244</td>
</tr>
<tr>
<td>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.</td>
<td>9245</td>
</tr>
<tr>
<td>Corporate donations to volunteer fire departments and regional fire-fighting associations 1)</td>
<td>9246</td>
</tr>
<tr>
<td>Contributions to the assets of a non-profit foundation 1)</td>
<td>9261</td>
</tr>
<tr>
<td>Grants to the Innovation Foundation for Education and its subfoundations 1)</td>
<td>9262</td>
</tr>
<tr>
<td>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)</td>
<td>9230</td>
</tr>
<tr>
<td>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)</td>
<td>9233</td>
</tr>
</tbody>
</table>

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

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

Corrections to motor vehicle costs

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

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

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

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

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

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

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

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.

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

Amount of adjusted net gain/loss carried forward

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

Other changes – Balance

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

(Final) operation of the partnership was sold or abandoned

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

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

Amount of profit or loss to be excluded

Fiscal Profit/Loss (if no Supplement E 6a-1 is to be enclosed)
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!) 9300
- Real estate EKR 020-022 9310
- Buildings on own land EKR 030, 031 9320
- Financial assets EKR 08-09 9330
- Inventories EKR 100-199 9340
- Receivables from goods and services EKR 20-21 9350
- Other provisions (without provisions for severance payments, pensions or taxes) EKR 304-309 9360
- Liabilities to credit institutions and financial institutions EKR 311-319 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
The mode of profit determination (§ 4 X) was changed.
Amount of adjusted net gain/loss carried forward (losses to the full amount) 9010
One-seventh amounts from an adjusted net loss carried forward of the current year and/or a previous year 9242
(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) 97
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 №:

An application pursuant to § 24 VI is made (building privilege in the event of discontinuation of a business) 97

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.
### 9. Allocation of profit/loss to the participants for information purposes

*(does not have to be filled in)*

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.

<table>
<thead>
<tr>
<th>Participant(s)</th>
<th>Name:</th>
<th>Tax account №:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prorated profit/loss</td>
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<tr>
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<td></td>
</tr>
</tbody>
</table>

- **A Supplement E 6a-1 is **not enclosed**.**
- **A Supplement E 6a-1 is enclosed.** Income is to be apportioned in accordance with this Supplement.

**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 №)

_ Date, signature_