

2018



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°	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></div>	<div></div>	<div>DDMMYY</div>
SURNAME (BLOCK LETTERS) <div></div>		
FIRST NAME (BLOCK LETTERS) <div></div>		
TITLE (BLOCK LETTERS) <div></div>		

Income tax return for 2018 (in case of limited liability to pay taxes)

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). If you earn only income subject to wage tax, please use Form L 1. Tax information can be found in the Tax Book 2019 (www.bmf.gv.at, Publications) or Form E 8, respectively.

Please tick as applicable.

Address abroad			
Postal code	Residential address (town, street, house N°, door N°)		
State	Daytime availability (phone)	Sex <input type="checkbox"/> Female <input type="checkbox"/> male	
Address in Austria (if available)			
Postal code	Address (town, street, house N°, door N°)		
Authorised recipient in Austria (name, address, telephone and fax N°)			
Domestic assets are managed by the domestic asset manager (name, address, telephone and fax N°)			
<input type="checkbox"/> Application pursuant to § 5 II is submitted ("Continuation option") 1		<input type="checkbox"/> Continuation option (§ 5 II) is revoked 1	
Standard taxation option for operational/private capital yields and income from real estate sales ²⁾			
a) Capital yields			
<input type="checkbox"/> I request taxation of operational and/or private capital yields according to the general tax rate (Standard taxation option pursuant to § 27a V)			
b) Income from real estate sales			
<input type="checkbox"/> I request the taxation of operational and/or private capital gains relating to real estate (real estate sales and withdrawal of business premises) in accordance with the general tax rate (standard taxation option pursuant to § 30a II).			

1.- 3. Domestic income from	1. Agriculture and forestry (§ 98 I) 2	2. Independent work (§ 98 II) 3	3. Commercial operation (§ 98 III) 4
a) As an individual entrepreneur ³⁾ – without income in accordance with Items i), j) and k)			
b) As a participant (co-entrepreneur) – Result from Supplement E 11 ³⁾ 5			
c) Of which to be excluded due to apportionment of the income over 3 years 6	311 –	321 –	327 –
over 5 years 6	312 –	322 –	328 –

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

²⁾ **Please note:** A standard taxation option can always be exercised only for all capital income (business and private) or income from real estate sales, respectively.

³⁾ **Excluding** capital gains eligible for final taxation, capital yields relating to capital assets and to business premises to which the special tax rate is applicable.



d) <input type="checkbox"/> Pursuant to § 37 IX, I irrevocably request that my positive income from artistic and/or literary activities be apportioned evenly over the reporting year and the two preceding years. <i>In code 325, therefore, % must be excluded. ⁴⁾</i>						
	7	325	-			
e) Partial amounts to be applied, because an income apportionment pursuant to Item c) and/or d) was performed	8	314	+	324	+	326
f) Upon exercise of the standard taxation option: Operating capital yields (fructus and capital) not included in Item a) and/or b), if and insofar as they are not included in codes 917/918/919	4	780		782		784
g) When exercising the standard taxation option : Foreign operating capital yields (fructus and capital) not included in the codes 780/782/784, to which foreign withholding tax must be credited	4	917		918		919
h) Upon exercise of the standard taxation option: Capital gains concerning business premises not included in a) and/or b)	4	500	+	501	+	502
i) Income from agriculture and forestry , which is taxable on the occasion of line rights-of-way (§ 107) <input type="checkbox"/> to the amount of 33% of the amount paid out <input type="checkbox"/> as certified by an expert opinion.	9	568				
j) Income from self-employment , which is taxable on the occasion of line rights-of-way (§ 107) <input type="checkbox"/> to the amount of 33% of the amount paid out <input type="checkbox"/> as certified by an expert opinion.	9	593				
k) Income from commercial operations taxable on the basis of line rights-of-way (§ 107) <input type="checkbox"/> to the amount of 33% of the amount paid out <input type="checkbox"/> as certified by an expert opinion.	9					569
Sum of a) to k)		310		320		330
Special tax rates						
Operating capital yields to be taxed at the special tax rate						
l) Domestic and foreign capital yields (fructus and capital) not included in codes 310/320/330, to which no foreign withholding tax is to be credited and which are to be taxed at the special tax rate of 27.5% .	4	946	+	947	+	948
m) Domestic and foreign capital yields not included in codes 310/320/330, to which no foreign withholding tax is to be credited and which are to be taxed at the special tax rate of 25% .	4	781		783		785
n) Domestic and foreign capital yields (fructus and capital) not included in codes 310/320/330, to which no foreign withholding tax is to be credited and which are to be taxed at the special tax rate of 27.5% .	4	949	+	950	+	951
o) Foreign operating capital yields (fructus and capital) not included in the codes 781/783/785, to which foreign withholding tax must be credited	4	920		921		922
Capital gains concerning business premises to be taxed at the special tax rate						
p) Capital gains relating to business premises that are to be taxed at the special tax rate of 30% .	4	961	+	962	+	963
q) Capital gains relating to business premises that are to be taxed at the special tax rate of 25% .	4	551		552		553
Tax to be credited						
to operating capital yields (capital gains tax, foreign withholding tax, EU withholding tax)						
r) Capital gains tax totalling 27.5% if and insofar as it is attributable to domestic operating capital yields		955	+	956	+	957
s) Capital gains tax totalling 25% if and insofar as it is attributable to domestic operating capital yields		580		581		582
t) Creditable foreign withholding tax attributable to operating capital yields subject to the special tax rate of 27.5%		958	+	959	+	960

⁴⁾ At the same time, I request interest on claims (§ 205 BAO) not to be determined if and insofar as the difference in income tax for previous years is the result of the above request.



on **capital gains** relating to **business premises** (real estate income tax, foreign tax, special advance payment)

u) Creditable foreign withholding tax attributable to operating capital yields subject to the special tax rate of 25%	923		924		925	
v) Real estate income tax totalling 30% if and insofar as it is attributable to operating income from real estate sales	964	+	965	+	966	+
w) Real estate income tax totalling 25% if and insofar as it is attributable to operating income from real estate sales	583	+	584	+	585	+
x) Special advance payment totalling of 30% if and insofar as it is attributable to operating income from real estate sales ⁵⁾	967	+	968	+	969	+
y) Special advance payment to the amount of 25% , if and insofar as it is attributable to operating income from real estate sales ⁵⁾	589	+	590	+	591	+

Income included in code **330**, which in accordance with Annex 2 to the Austrian Farmers' Social Insurance Act has the effect of establishing a contribution (e.g. income from commercial livestock farming and plant production)

491

Income included in code **330** that increases the contribution pursuant to Annex 2 to the Austrian Farmers' Social Insurance Act (e.g. income from secondary agricultural and forestry activities)

492

For the operating income (total of 1–3), the following items are considered as profit-reducing:

Tax-free profit allowance (§ 10) – for tangible assets

Note: This entry is a prerequisite for consideration of the tax allowance!

779

Tax-free profit allowance (§ 10) – for securities

Note: This entry is a prerequisite for consideration of the tax allowance!

789

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.

798

Corporate donations to charitable organisations, benefited fund-raising associations, etc.
Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.

600

Corporate donations to environmental organisations and animal shelters
Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.

557

Corporate donations to volunteer fire departments and regional fire-fighting associations

558

Donations to the assets of a non-profit foundation

564

Donations to the Innovation Foundation for Education

567

On-hold regulations (§ 2 IIa and § 23)

The operating income includes losses not eligible for compensation within the meaning of § 2 IIa:

a) Own operation

10

341

+

b) Participations

10

342

+

Losses from previous years that can be offset are to be offset with positive operating income to the amount of:

a) Own operation

10

332

–

b) Participations

10

346

–

Loss eligible for compensation or carryforward, respectively, pursuant to § 23a from a contribution excess (a liability claim) that has not reduced the result from the participation in the partnership (amount from code 9405/7405 of Supplement E 6a-1)

10

509

–

Non-operating income includes losses not eligible for compensation within the meaning of § 2 IIa

10

371

+

Losses from previous years are to be offset with positive **non-operating income** to the amount of:

10

372

–

4. Earnings from employment

Please note: The assessment upon application is carried out only if the appropriate box is ticked in the declaration.

☐ I request assessment of my income from employment within the meaning of § 99 I 1, of which wage tax totalling 20% was withheld. **11**

☐ I request assessment for other income from employment.

Number of domestic salary- or pension-paying bodies

12

Note: If there are no remunerations, please enter the value 0 (zero).

4.1 Income subject to wage tax: The amount of income from employment in accordance with code **245** of the pay slip must be communicated by the paying office to the tax office and therefore **does not need to be entered** by you.

⁵⁾ Please note: Please enter here only the amount that has been paid as a special advance payment for commercial real estate sales. A real estate income tax paid is to be entered not here, but in codes **964/965/966** or **583/584/585**.



Income-related expenses (without crediting against the income-related expenses flat rate of € 132), **lump sum for commuters/commuters' euro** (Codes **718** and **916** are to be filled in jointly) Explanations of the lump sum for commuters/commuters' euro and the increased transportation deduction can be found in the Tax Book 2019.

Lump sum for commuters – actual annual amount due

Fill in only if not already considered by your employer to the correct amount. Calculation according to commuter calculator at www.bmf.gv.at/pendlerrechner/

718

Commuters' euro (tax credit) – actual annual amount due

Fill in only if not already considered by your employer to the correct amount. The commuters' euro amounts to € 2 per km of the one-way route to the workplace for the calendar year, as can be seen from the commuter calculator. Calculation according to commuter calculator at www.bmf.gv.at/pendlerrechner/

916

Trade union membership fees and other contributions to occupational or professional associations and interest groups – **actual annual amount due** – with the exception of works council contributions. Fill in only if not already considered by your employer to the correct amount. ⁶⁾

717

Compulsory contributions due to marginal employment and compulsory contributions for co-insured relatives and social security contributions paid in by the insureds themselves (e.g. SVdGW), with the exception of works council contribution

274

Further income-related expenses are to be entered here. Please enter the respective annual amount of the expenses less tax-free reimbursements or remunerations. If the income-related expenses are less than € 132 per year, no entry is required.

Exact designation of your job-related activity (e.g. "cook", "saleswoman"; "employees" or "worker" is not sufficient)

a) Work equipment
(in case of purchases over € 400 only depreciation for wear)

719

b) Specialised literature
(no general educational works such as encyclopaedias, reference works, newspapers, etc.)

720

c) Expenses for job-related travel
(**without** travel expenses residence/workplace and trips home)

721

d) Training, continued training and retraining costs

722

e) Other income-related expenses not included in a) to d) (e.g. works council contribution)

724

To assert a lump sum for occupational or professional groups, please enter the following data:

A: Performing artists

FM: Forestry workers with power saw

V: Travelling salespersons ⁹⁾

B: Stage staff, movie actors and actresses

FO: Forestry workers without a motor saw Rangers, professional hunters in the forest ranger service

P: Members of a city, municipal or local council

F: Persons working in the TV industry

HA: House caretakers, as far as they are subject to the Austrian House Caretaker Act

E: Expatriates within the meaning of § 1 XI of the Ordinance ^{6), 7)}

J: Journalists

HE: Home workers

M: Musicians

Occupation/Profession ⁸⁾

Periods of activities: Start (DDMM) – End (DDMM)

Reimbursements ⁹⁾

to

to

4.2 Remunerations without special payments, from which **no wage tax deduction** has been made and for which **no wage statement/pay slip** (Form L 17) is available.

☐ Code **359** comprises pension payments only.

13

359

I had no residence or habitual abode in Austria in the year 2018 and was

☐ a) employed by an employer (with an obligation to wage tax deduction in Austria) (e.g. as a daily commuter, seasonal worker, etc.)

☐ b) a recipient of an Austrian pension

☐ c) employed by a foreign employer (without obligation to wage tax deduction in Austria) [For remunerations as defined in Items a) and b), a pay slip (L 16) is transmitted to the tax office by the employer or pension-paying body, respectively]

☐ d) receiver of income from third parties without income tax deduction (bonus miles, commissions, etc.)

Number of wage statements/pay slips (Form L 17) about my remunerations pursuant to Item c)

14

Number

If applicable, the number must be specified!

Please enclose the wage statements/pay slips only if they have not been transmitted electronically by the paying body!

Income from employment (sum of Items 4.1 and/or 4.2)

To be filled in only for calculation of the total amount of income, if required!

Total

⁶⁾ If the employer has already considered the correct amount, no entry needs to be made here. Otherwise, enter the total amount.

⁷⁾ Only employees who are temporarily employed in Austria on behalf of a foreign employer within the framework of an employment relationship with an Austrian employer. For details see the Ordinance on the Establishment of Average Rates of Income-Related Expenses.

⁸⁾ Brief designation of the professional or occupational group

⁹⁾ Cost reimbursements received from the employer (with the exception of cost reimbursements to expatriates) concerning travel expenses within the meaning of § 26 IV of the Austrian Income Tax Act 1988). **From 2018 on, cost reimbursements must be indicated here for travelling salespersons as well.**

**5. Income from capital assets (§ 98 V) Taxable capital income (revenue less income-related expenses)**

a) Income pursuant to § 98 I 5 c of the Austrian Income Tax Act 1988 from participation as a silent partner or from participation in the form of a silent partner, including surpluses from the pay-off (including withholding tax)	856	
Deduction tax pursuant to § 99 on income pursuant to code 856	914	
b) Income pursuant to § 98 I 5 d that is not subject to a special tax rate (income from domestic real estate of a real estate fund not offered to the public or alternative investment funds in real estate)	938	
c) Income from the transfer of capital pursuant to § 98 I 5 b (domestic accrued interest) subject to the special tax rate of 25% (interest from cash deposits and other non-securitised receivables from credit institutions)	953	
Income from the transfer of capital pursuant to § 98 I 5 b (domestic accrued interest) subject to the special tax rate of 27.5% (in particular interest income from securities)	954	
d) Income from the transfer of capital pursuant to § 98 I 5 a in conjunction with § 27 II 1 (in particular dividends) and income pursuant to § 98 I 5 d (income from domestic real estate of a publicly offered real estate fund or alternative investment funds in real estate) subject to the special tax rate of 27.5%.	862	
e) Income from the transfer of capital pursuant to § 98 I 5 a in conjunction with § 27 II 5 (donations from foundations), which is subject to the special tax rate of 27.5%.	945	
f) Income from the sale of a participation in a domestic corporation pursuant to § 98 I 5 e (special tax rate of 25%)	911	
g) Income from the sale of a participation in a domestic corporation pursuant to § 98 I 5 e (special tax rate of 27.5%)	952	
Capital gains tax if and insofar as it is attributable to private capital yields	912	

6. Income from rentals and leasing (§ 98 VI)**15**

a) of land and buildings		
b) as a participant – Result from Supplement E 11		
c) income from the sale of claims to tenancy or lease fees (§ 28 I 4)	546	
d) income from the granting of line rights-of-way (§ 107) not covered under Item 3, which is taxable <input type="checkbox"/> to the extent of 33% of the amount paid out <input type="checkbox"/> as certified by an expert opinion.	16 547	
e) Other income from rentals and leasing (e.g. income from business leasing after discontinuation of a business)	373	
Sum of 6. a) to d)	370	
Deductible one-fifteenth amounts of a loss from private real estate sales in the assessment year in accordance with Item 7.1.3 or a previous year (maximally balance from items a, b and c) 21	973	
<input type="checkbox"/> I request that 60% of the loss from private real estate sales in the assessment year be offset against the balance from income from letting and leasing in accordance with items a, b and c. To be considered (60% of the amount pursuant to Item 7.1.3, maximally the balance): 21	974	

7. Income from private real estate sales☐ The sale (also) relates to real estate previously withdrawn from business assets at book value**7.1 Income from real estate sales to which the special tax rate is applicable****17****30%****25%**

7.1.1 Income from real estate sales determined at a flat rate (§ 30 IV "Legacy assets") (14% of the sale proceeds; § 30 IV 2)

18**985**

+

572

+

Income from real estate sales after reclassification (60% of the sale proceeds; § 30 IV 1)

19**986**

+

573

+

☐ In the determination of the income pursuant to codes **985/986** or **572/573**, respectively, a subsequent recognition of preferentially treated manufacturing expenses was made (§ 30 IV last sentence)

7.1.2 Income from real estate sales not calculated at a flat rate (§ 30 III, "New assets" and, in the case of an option pursuant to § 30 V, also "Legacy assets")

20**987****574**7.1.3 **Balance from codes 985/986/987 and 572/573/574, respectively** **21**

10) **Please note:** When exercising the assessment option, if there are several sales transactions, only the real estate income tax paid on those sales transactions that are included in the assessment on the basis of the option may be entered here.

11) **Please note:** Please enter here only the amount that has been paid as a special advance payment for the private real estate sales. A real estate income tax paid is to be entered not here, but in codes **988/576**.



7.1.4 Creditable real estate income tax , which is attributable to income from private real estate sales and was paid by the party representative ¹⁰⁾	988	576
7.1.5 Special advance payment paid if and insofar as it is attributable to income from private real estate sales ¹¹⁾	989	579
7.1.6 Foreign tax to be credited against income from private real estate sales pursuant to Item 7.1	997	578
7.2 Income from real estate sales subject to the tariff		
7.2.1 Income from real estate sales against pension ("Legacy and new assets"; § 30a IV)	22	575

8. Subsequent taxation		
Subsequent taxation of foreign losses (§ 2 VIII)	23	792 +
Total amount of income: (does not need to be filled in)		

9. Other information: The income listed includes: (Please enclose factual and numerical justification including supporting documents)		
Income for which I claim the one-half tax rate	423	
Profits from debt relief within the meaning of § 36 (code 386)		
Quota to be achieved in % 496	24	386
Income that is subject to special taxation for other reasons (type):		
<input type="checkbox"/> I request payment of the tax liability incurred pursuant to § 6 VI a and b for the amount contained in the income in instalments . 25 978		
Of this amount, assets of the		
<input type="checkbox"/> fixed assets (7 instalments) account for	25	990
<input type="checkbox"/> current assets (2 instalments) account for	25	991
<input type="checkbox"/> I hereby apply under the provisions of the Austrian Reorganisation Tax Act (Umgründungssteuergesetz) to pay the tax liability in instalments for an amount included in the income. 26 979		
Of this amount, assets of the		
<input type="checkbox"/> fixed assets (7 instalments) account for	26	992
<input type="checkbox"/> current assets (2 instalments) account for	26	993
The tax liability is		
<input type="checkbox"/> to be determined according to the tariff <input type="checkbox"/> using a tax rate of 27.5% (partial limitation of the taxation right)		
<input type="checkbox"/> Pursuant to section § 27 VI 1 d in conjunction with § 6 VI c and d, I hereby request payment of the tax liability for an amount included in the income to be paid in seven instalments . 27 980		
Withholding tax not to be reported in code 914 pursuant to § 99 and other taxes to be credited (type):	28	
		375

10. Special expenses (§§ 18 and 102 II 2)

Please note:

- Compulsory contributions to a **legally recognised church or religious community**,
- **donations** to benefited recipients, and
- contributions for **voluntary continued insurance** in the statutory pension insurance and for the **subsequent acquisition of insurance times**

will now be considered only on the basis of an **electronic communication** if they have been paid to a domestic organisation. The prerequisite for the communication is that you have informed the organisation of your first and last name or surname and your date of birth. **Without this data disclosure, the amounts cannot be considered for tax purposes.**

The amounts communicated for you are **automatically used** in your (employee) tax assessment. You therefore no longer have to make any entries. The amounts are stated in your tax office decision and in FinanzOnline.

If any amounts paid by you have been communicated **incorrectly or not at all** due to an error on the part of the payee (e.g. benefited recipient, religious community), please contact the payee directly for clarification. Correction shall be effected by a **corrective communication or by a subsequent communication**, respectively.

For any consideration deviating from the data communicated, or for consideration of special expenses to foreign organisations, use Supplement I 1d.

Sum of all insurance premiums and contributions (voluntary sickness, accident, life insurance, health insurance, survivors' pensions and death funds), pension fund contributions, voluntary higher insurance within the scope of statutory pension insurance

Deductible only until 2020, if contract/application concluded/submitted before 01-JAN-2016

455

Total of all contributions as well as repayments of loans and interest for creation and construction or renovation of housing **Deductible only until 2020 if measure started before 01-JAN-2016.**

456

Pensions or permanent liabilities

280

Tax consultancy costs

460

Deduction of losses ²⁹

Pending loss deductions from previous years (total amount of all deductible losses)

462

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 will inform the tax office without delay (§ 139 of the Austrian Federal Tax Code).

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°)

Date, signature