

To the Tax Office

Notice of receipt



Empty box for address or identification

Data Protection Policy at 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 CAPITAL LETTERS and use only black or blue ink. Enter amounts in euros and cents (right-justified). Please submit only 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 at any rate.

Tax account N°

Tax office N° – Tax N°

Grid for Tax account N°

10-digit Austrian Social Security N° according to e-card ¹⁾

Grid for 10-digit Austrian Social Security N°

Date of birth (If there is **no** social security N°, to be filled in **at any rate**)

Grid for Date of birth (DDMMYYYY)

SURNAME

Grid for SURNAME

FIRST NAME

Grid for FIRST NAME

TITLE

Grid for TITLE

PLEASE DO NOT WRITE INTO THIS GREY FIELD

Supplement for income from a participation in a partnership/association for 2019

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: | Tax account N° Tax office N° – Tax N° | Participation is held in the business assets ²⁾ | Participation is held in the business assets ²⁾ | Participation is held in the business assets ²⁾ | Participation is held in the business assets ²⁾ | Total amount |
|--|--|--|--|--|--|--------------|
| | | | | | | |
| 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).

Bundesministerium Finanzen





| | | | | | |
|---|---|---|---|---|---|
| 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. Addition of operating income due to the granting of rights-of-way in case of exercise of the standard taxation option (§ 107 XI of the Income Tax Act 1988) ⁶⁾ | + | + | + | + | + |
| 7. Operating income after consideration of Items 4, 5 and 6 ⁷⁾ | | | | | |
| 8. Earnings from rentals and leasing | | | | | |
| 9. Addition of income from rental and leasing due to the granting of rights-of-way in case of exercise of the standard taxation option (§ 107 XI of the Income Tax Act 1988) ⁶⁾ | | | | | |
| 10. Income from rentals and leasing after consideration of Item 9 ⁸⁾ | | | | | |

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⁾ Income from the granting of rights-of-way (§ 107 EStG) is subject to a withholding tax and does not have to be assessed. If you wish taxation of the income pro rata attributable to you in accordance with the general tax rate (standard taxation option, § 107 XI), the income (taking into consideration any tax-free profit allowance and/or amounts deductible under § 15 LuF PauschVO 2015) are to be entered here. They are then included into the result from Supplement E 11. If the investment is held as business assets, enter the income not here but in code 9326 of Supplement E 1a. To exercise the standard taxation option, please tick Item 8.3 in Form E 1. The withholding tax to be credited is to be entered in Form E 1, code 286/287/288, if it is operating income. In the case of income from rentals and leasing, the withholding tax to be credited is to be entered in Form E 1, code 596.

⁷⁾ 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 into the income tax return (E 1) in Item 17.2 or into 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 and its sub-foundations 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 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

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

