

3. Profit determination ¹⁷

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 written.

Income/operating revenue (Attention: Codes 9040 and 9050 must be filled in at any rate (§ 62 V BAO). If necessary, the value "0" is to be entered.)

Amounts in euros and cents

Income/operating revenue (revenues from goods and services) excluding the income reported in a notification pursuant to §109a – EKR 40-44 – including internal consumption (withdrawal value of current assets) ¹⁸ **9040**

Income/operating revenue income recorded in a notification pursuant to § 109a EKR 40-44 ¹⁹ **9050**

investment income/withdrawal values of fixed assets EKR 460-462 before any divestiture to 463-465 or 783, respectively ²⁰ **9060**

Only for balance sheet preparers: Internally produced and capitalised assets EKR 458-459 ²¹ **9070**

Only for balance sheet preparers: Inventory changes EKR 450-457 ²² **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**) ²³ **9090**

Only with VAT gross system: VAT collected for supplies and services (Note: Fill in only if the operating revenue is reported without VAT) ²⁴ **9093**

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

Expenses/Operating expenses

Goods, raw materials, auxiliary materials EKR 500-539, 580 ²⁵ **9100**

Personnel provided (external personnel) and external services EKR 570-579, 581, 750-753 ²⁶ **9110**

Personnel expenses ("own personnel") EKR 60-68 ²⁷ **9120**

Depreciation of fixed assets (e.g. depreciation for wear, low-value assets), EKR 700-708 ²⁸ **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 ²⁹ **9140**

Repair and maintenance costs (maintenance expenditure) for buildings EKR 72 ³⁰ **9150**

Trip costs and travel expenses incl. mileage allowance and per-diems (excluding actual vehicle costs) EKR 734-737 ³¹ **9160**

Actual vehicle costs (excluding depreciation for wear, leasing and mileage allowance) EKR 732-733 ³² **9170**

Rental and lease expenses, leases EKR 740-743, 744-747 ³³ **9180**

Commissions to third parties, license fees EKR 754-757, 748-749 ³⁴ **9190**

Advertising and representation expenses, donations not included in codes **9243** to **9246**, gratuities EKR 765-769 ³⁵ **9200**

Book value of disposed assets EKR 782 ³⁶ **9210**

Interest and similar expenses EKR 828-834 ³⁷ **9220**

Profit shares of typical silent partners within the meaning of § 27 II 4 ³⁸ **9258**

Own compulsory insurance contributions, contributions to pension and support institutions and contributions to self-employment provision schemes ³⁹ **9225**

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.²⁾ ⁴⁰ **9243**

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. ²⁾ ⁴⁰ **9244**

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. ²⁾ ⁴⁰ **9245**

Corporate donations to volunteer fire departments and regional fire-fighting associations ²⁾ ⁴⁰ **9246**

Contributions to the assets of a non-profit foundation ²⁾ ⁴¹ **9261**

Grants to the Innovation Foundation for Education and its subfoundations ²⁾ ⁴² **9262**

²⁾ Please note: The amounts to be entered here must not be included in an electronic transmission of special expenses data to the tax office. However, if this is the case, you must correct the electronic transmission of the special expenses data. Please use Form L 1d to this purpose.





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)		43	9230
Only with VAT gross system: VAT paid for supplies and services (Note: May be filled only in if the operating expenses are reported without VAT)		24	9233
Flat-rate operating expenses		44	9259
Total of expenses/operating expenses (does not have to be filled in)			
Income from participations in partnerships held by the company – Result from Supplement E 11			9237
Donations from business assets considered when determining the positive income pursuant to code 9237		9249	
Profit/Loss [Unless corrections and additions are made in accordance with Item 4, please transfer this amount in Form E 1 to Items 10), 11) or 12).]		45	
4. Corrections and additions to the profit determination in accordance with Item 3 (fiscal increase/decrease calculation) 46			
Corrections that increase the profit are to be reported without sign, corrections that decrease the profit with negative leading sign (“-”).			
Corrections to depreciation of fixed assets (e.g. depreciation for wear, low-value assets, EKR 700–708) – code 9130		47	9240
Corrections to depreciation of current assets if and insofar as these exceed the usual depreciation in the company and value adjustments to receivables – code 9140		48	9250
Corrections to motor vehicle costs		49	9260
Corrections to rental and lease expenses, leasing (EKR 740–743, 744–747) code 9180		50	9270
Corrections to advertising and representation expenses, donations, gratuities (EKR 765–769) – code 9200		51	9280
Corrections concerning donations of codes 9243, 9244, 9245, 9246		40	9317
Correction concerning contributions to the assets of a non-profit foundation – code 9261		41	9322
Corrections concerning donations to the Innovation Foundation for Education and its sub-foundations – code 9262		42	9325
Corrections concerning remuneration for work and services (§ 20 I 7 and 8)		52	9257
Income from corporate financial assets that are not subject to tariff tax			
a) deduction of income subject to final taxation or to the special tax rate from the transfer of capital (capital yields)		53	9283 –
b) Consideration of income subject to the special tax rate from realised value increases and derivatives (capital gains or losses, respectively) 54			
Corrections to income from realised value increases and derivatives (capital gains or losses, respectively)		55	9305
Note for entry into code 9289: If the balance is positive, this is to be entered with a minus; if the balance is negative, 45% of the balance is to be entered with a plus.	Capital gains		
	Capital losses		
	Balance	Positive / negative balance	56 9289
Income from the sale, withdrawal or write-up or depreciation of business premises that are not subject to tariff tax 57			
Corrections to income from the sale, withdrawal or write-up or depreciation of business premises that are not subject to tariff tax		58	9285
Note for entry into code 9316: If the balance is positive, this is to be entered with a minus; if the balance is negative, 40% of the balance is to be entered with a plus.	Capital gain(s) Pursuant to § 30		
	Capital losses(s)		
	Balance	Positive / negative balance	59 9316
Income from the granting of line rights-of-way (§ 107) not covered under Item 3, which is taxable <input type="checkbox"/> to the amount of 33% of the amount paid out (without VAT) <input type="checkbox"/> as certified by an expert opinion (exercise of the standard taxation option pursuant to § 107 XI)		60	9326
<input type="checkbox"/> 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)		61	9010



One-seventh amounts from an adjusted net loss carried forward of the current year and/or a previous year	62	9242	
Surcharge/reduction pursuant to § 4 II	63	9247	
Other changes – Balance	64	9290	
Profit/loss after making the above corrections and additions (does not have to be filled in)			
Tax-free profit allowance 65			
Basic tax allowance (if no full flat-rate taxation for individual food products or mixed goods is claimed in accordance with Item 6)	66	9221	–
<input type="checkbox"/> The basic tax allowance is waived	67		
Investment-related tax-free profit allowance for tangible assets <i>Note: This entry is a prerequisite for consideration of the tax allowance</i>	68	9227	–
Investment-related tax-free profit allowance for securities <i>Note: This entry is a prerequisite for consideration of the tax allowance</i>	69	9229	–
Tax-free profit allowance to be taxed subsequently	70	9234	
Sale/discontinuation of business, income to be excluded			
<input type="checkbox"/> (Partial) operation was sold or discontinued Amount of gains on disposal (before tax allowance)/loss on disposal	71	9020	
Tax allowance for gain on disposal in accordance with § 24 IV	72	9021	–
Amount of profit or loss to be excluded	73	9030	
Fiscal profit/loss [Please transfer this amount to Items 10), 11) or 12) on Form E 1.]			
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5. 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!)	75	9300	
Real estate EKR 020-022	76	9310	
Buildings on own land EKR 030, 031	77	9320	
Financial assets EKR 08-09	78	9330	
Inventories EKR 100-199	79	9340	
Receivables from goods and services EKR 20-21	80	9350	
Other provisions (without provisions for severance payments, pensions or taxes) EKR 304-309	81	9360	
Liabilities to credit institutions and financial institutions EKR 311-319	82	9370	
6. Income from commercial full flat-rate taxation for food retailers or general merchandise dealers 83			
Income determined at a flat rate		9006	
Code 9006 comprises a basic tax allowance totalling		9007	
<input type="checkbox"/> 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)	61	9010	
One-seventh amounts from an adjusted net loss carried forward of the current year and/or a previous year	62	9242	
<input type="checkbox"/> (Partial) operation was sold or discontinued Amount of gains on disposal (before tax allowance)/loss on disposal	71	9020	
Tax allowance for gain on disposal in accordance with § 24 IV	72	9021	–
<input type="checkbox"/> An application pursuant to § 24 VI is made (building privilege in case of discontinuation of a business)			15
<input type="checkbox"/> During the assessment period, the company was reorganised			

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°)
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Date, signature

