

To the Tax Office

Notice of receipt



Empty rectangular 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°

DESIGNATION OF THE PARTNERSHIP/ASSOCIATION

Grid for Tax account N°

Grid for Designation of the Partnership/Association

Supplement to Form E 6a for the year 2019

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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). Income from the granting of rights-of-way (§ 107) is to be included not in this supplement but, if the participant(s) exercise(s) the standard taxation option, in the participant's tax return (Supplement E 11, K 11).

Please note the completion instructions (E 6-Erl). This supplement is to be filled in for all participants.

If there are more than 4 participants, please enter the sheet N°:

Small empty box for sheet number.

PLEASE DO NOT WRITE INTO THIS GREY FIELD

Bundesministerium Finanzen

| Name: | | | | |
|---|---|--------------------------|--------------------------|--------------------------|
| Tax account N°: Tax office N° – Tax N° | | | | |
| The participant is a capitalist co-entrepreneur within the meaning of § 23a | 2 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| To be filled in only if a partnership is involved (two-layer partnership): § 23a of the Austrian Income Tax Act 1988 is not considered | 3 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| An application pursuant to § 24 VI is made (building privilege in case of discontinuation of a business) | 4 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Share of profit/loss before consideration of the following codes ¹⁾ | 5 | | | |
| Special operating revenue | 6 | 9915 | | |
| Special operating expenses (without tax-free profit allowance) | 7 | 9925 | – | – |
| Corrections to disposals/withdrawals/write-ups and write-downs of business premises | 8 | 9387 | | |

¹⁾ In this field, enter the prorated profit/loss resulting from Supplement E 6a. This can be apportioned among the participants in deviation from the noted participation ratio.





| Name: | | | | | |
|---|---------|--------------------------|--------------------------|--------------------------|--------------------------|
| Tax account N ^o : Tax office N ^o – Tax N ^o | | | | | |
| 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 and others ²⁾ | 9 9253 | | | | |
| Corporate donations to charitable organisations, benefited fund-raising associations, etc. ²⁾ <i>Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.</i> | 9 9254 | | | | |
| Corporate donations to environmental organisations and animal shelters ²⁾ <i>Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.</i> | 9 9255 | | | | |
| Corporate donations to volunteer fire departments and regional fire-fighting associations ²⁾ | 9 9256 | | | | |
| Donations to the assets of a non-profit foundation | 10 9461 | | | | |
| Donations to the Innovation Foundation for Education and its sub-foundations | 11 9462 | | | | |
| Tax-free profit allowance (§ 10) 12 | | | | | |
| Participation is held in the business assets | 13 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Basic tax allowance Note: This entry is a prerequisite for consideration of the tax allowance | 14 9221 | – | – | – | – |
| Investment-related tax-free profit allowance for tangible assets Note: This entry is a prerequisite for consideration of the tax allowance | 15 9227 | – | – | – | – |
| Investment-related tax-free profit allowance for securities Note: This entry is a prerequisite for consideration of the tax allowance | 16 9229 | – | – | – | – |
| Tax-free profit allowance to be taxed subsequently | 17 9234 | | | | |
| Disposal of shares | | | | | |
| Share was sold (percentage) | 18 9930 | % | % | % | % |
| Date (DD.MM.YYYY) | | | | | |
| Adjusted net gain/loss carried forward | 19 9935 | | | | |
| Gain on disposal (before any tax allowance)/loss on disposal | 20 9940 | | | | |
| Tax allowance for gain on disposal in accordance with § 24 IV | 21 9022 | – | – | – | – |

²⁾ **Please note:** Donations are deductible only to the amount of 10% of the profit before possible consideration of a tax-free profit allowance. Enter here the amount that is deductible in consideration of this maximum limit.





| | | | | | | | | |
|---|---------------------------------|---|---|---|---|---|---|---|
| Share was sold (percentage) | <input type="text" value="18"/> | <input type="text" value="9931"/> | | % | | % | | % |
| Date (DD.MM.YYYY) | | | | | | | | |
| Adjusted net gain/loss carried forward | <input type="text" value="19"/> | <input type="text" value="9936"/> | | | | | | |
| Gain on disposal (before any tax allowance)/loss on disposal | <input type="text" value="20"/> | <input type="text" value="9941"/> | | | | | | |
| Tax allowance for gain on disposal in accordance with § 24 IV | <input type="text" value="21"/> | <input type="text" value="9023"/> | - | | - | | - | |
| Share was sold (percentage) | <input type="text" value="18"/> | <input type="text" value="9932"/> | | % | | % | | % |
| Date (DD.MM.YYYY) | | | | | | | | |
| Adjusted net gain/loss carried forward | <input type="text" value="19"/> | <input type="text" value="9937"/> | | | | | | |
| Gain on disposal (before any tax allowance)/loss on disposal | <input type="text" value="20"/> | <input type="text" value="9942"/> | | | | | | |
| Tax allowance for gain on disposal in accordance with § 24 IV | <input type="text" value="21"/> | <input type="text" value="9024"/> | - | | - | | - | |
| Total amount | <input type="text"/> | Fiscal profit share without consideration of § 23a | | | | | | |
| On-hold regulation for participation as a capitalist co-entrepreneur within the meaning of § 23a (at any rate to be filled in together with the development of the capital account and the on-hold losses) | | | | | | | | |
| Profit share (profit/loss) before consideration of § 23a | | | | | | | | |
| In case of loss : Feeding to the on-hold amount (reduction of the loss by the amount in code 9402/7402) | <input type="text" value="22"/> | <input type="text" value="9025"/> | | | | | | |
| In case of profit : Reduction by the on-hold amount (internal compensation of losses by offsetting of the profit against the on-hold loss from a previous year to the amount in code 9403/7403) | <input type="text" value="23"/> | <input type="text" value="9026"/> | | | | | | |
| Total amount | <input type="text" value="24"/> | Fiscal profit share after consideration of § 23a | | | | | | |
| Only to be filled in if two business years end in the assessment year – apportionment of the total amount and the profit shares (after consideration of § 23a if applicable) to the two business years: | | | | | | | | |
| Of which for business year 1 | | | | | | | | |
| Total amount | <input type="text" value="25"/> | Fiscal profit share | | | | | | |
| Of which for business year 2 | | | | | | | | |
| Total amount | <input type="text" value="25"/> | Fiscal profit share | | | | | | |

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



Determinations on the assessment of the participants concerning the business year (business year 1 if applicable) ³⁾ 26

| | | | | |
|--|--|---|---|---|
| The income includes on a prorated basis: Losses not eligible for compensation (§ 2 IIa) | 9945 | | | |
| Losses from previous years that can be offset are to be offset with positive income to the amount of: | 9950 | | | |
| Domestic income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends) | 9761 | | | |
| Foreign income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends) | 9762 | | | |
| Domestic income from the transfer of capital to which the special tax rate of 27.5% is applicable | 9772 | | | |
| Foreign income from the transfer of capital to which the special tax rate of 27.5% is applicable | 9773 | | | |
| Positive balance of the capital gains and capital losses to which the special tax rate is applicable | 9763 | | | |
| Capital gains tax on operating capital yields | 9766 | | | |
| Foreign capital yields against which foreign withholding tax is to be credited | 9748 | | | |
| Creditable foreign withholding tax on operating capital yields | 9767 | | | |
| Capital gains relating to business premises | | | | |
| Profits relating to business premises to which the special tax rate is applicable | 27 9764 | | | |
| Expenses pursuant to § 20 II in connection with profits from business premises according to code 9764 | 28 9771 | | | |
| Real estate income tax that was paid for the tax N ^o of the partnership (general partnerships under Austrian law or limited partnership under Austrian law) ⁴⁾ | 9765 | | | |
| The income includes on a prorated basis: | | | | |
| Income to which the privileged tax rate would be applicable | 9970 | | | |
| Compensation for expropriation pursuant to § 37 III | 9328 | | | |
| Profits from debt relief within the meaning of § 36 | 9386 | | | |
| Quota to be achieved in % | 9496 | % | % | % |

³⁾ If only **one business year** ends in the reporting year, the findings relating to that business year are to be entered here (codes **9965** to **9396**). If **two business years** end in the reporting year, only the findings relating to the **first** business year are to be entered here. The findings relating to the **second** business year are to be entered in the codes **7965 et seq.**

⁴⁾ **Please note:** If real estate income tax has been paid to the tax N^o of the participants, no entry may be made here. The real estate income tax is always considered (crediting) in the respective taxation procedure of the participant.



| Foreign income | | | | |
|---|------|--|--|--|
| Not to be included in the income are the following: | | | | |
| Foreign income tax-exempt subject to the progression proviso | 9975 | | | |
| To be included in the income are the following: | | | | |
| Foreign income for which Austria has the taxation right (without capital yields) | 9395 | | | |
| To income in accordance with code 395 , a creditable tax is attributable (without withholding tax according to code 9767) to the amount of | 9396 | | | |

Presentation of the development of the capital account and the on-hold losses in accordance with § 23a ²²
(business year 1, if applicable)

| Development of the tax capital account relevant for § 23a | | | | |
|--|------|--|--|--|
| Situation at the beginning of the business year | 9397 | | | |
| Changes from supplementary capital ⁵⁾ | 9398 | | | |
| Other changes ⁵⁾ | 9399 | | | |
| Status at the end of the business year | 9400 | | | |
| Development of the on-hold losses | | | | |
| Situation at the beginning of the business year | 9401 | | | |
| Increase by the loss of the business year nit eligible for compensation | 9402 | | | |
| Decrease by offsetting against the profit for the business year | 9403 | | | |
| Decrease due to excess deposits or actual liability claim Please enter this amount in Form E 1 or E 7, respectively, of the participant concerned into code 509 | 9405 | | | |
| Status at the end of the business year | 9406 | | | |

⁵⁾ An increase in the capital account is to be entered with a positive leading sign and a decrease with a negative leading sign.



Findings on the assessment of the participants concerning a possible business year 2

| | | | | | |
|--|--------------------|---|---|---|---|
| The income includes on a prorated basis: Losses not eligible for compensation (§ 2 IIa) | 7945 | | | | |
| Losses from previous years that can be offset are to be offset with positive income to the amount of: | 7950 | | | | |
| Domestic income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends) | 7761 | | | | |
| Foreign income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends) | 7762 | | | | |
| Domestic income from the transfer of capital to which the special tax rate of 27.5% is applicable | 7772 | | | | |
| Foreign income from the transfer of capital to which the special tax rate of 27.5% is applicable | 7773 | | | | |
| Positive balance of the capital gains and capital losses to which the special tax rate is applicable | 7763 | | | | |
| Capital gains tax on operating capital yields | 7766 | | | | |
| Foreign capital yields against which foreign withholding tax is to be credited | 7748 | | | | |
| Creditable foreign withholding tax on operating capital yields | 7767 | | | | |
| Capital gains relating to business premises | | | | | |
| Profits relating to business premises to which the special tax rate is applicable | ²⁷ 7764 | | | | |
| Expenses pursuant to § 20 II in connection with profits from business premises according to code 7764 | ²⁸ 7771 | | | | |
| Real estate income tax that was paid for the tax N ^o of the partnership (general partnerships under Austrian law or limited partnership under Austrian law) ⁴⁾ | 7765 | | | | |
| The income includes on a prorated basis: | | | | | |
| Income to which the privileged tax rate would be applicable | 7970 | | | | |
| Compensation for expropriation pursuant to § 37 III | 7328 | | | | |
| Profits from debt relief within the meaning of § 36 | 7386 | | | | |
| Quota to be achieved in % | 7496 | % | % | % | % |

⁴⁾ **Please note:** If real estate income tax has been paid to the tax N^o of the participants, no entry may be made here. The real estate income tax is always considered (crediting) in the respective taxation procedure of the participant.



| Foreign income | | | | |
|--|------|--|--|--|
| Not to be included in the income are the following: Foreign income tax-exempt subject to the progression proviso | 7975 | | | |
| To be included in the income are the following: Foreign income for which Austria has the taxation right (without capital yields) | 7395 | | | |
| To income in accordance with code 395 , a creditable tax is attributable (without withholding tax according to code 7767) to the amount of | 7396 | | | |

Presentation of the development of the capital account and the on-hold losses in accordance with § 23a 22
(business year 2, if applicable)

| Development of the tax capital account relevant for § 23a | | | | |
|---|------|--|--|--|
| Situation at the beginning of the business year | 7397 | | | |
| Changes from supplementary capital ⁵⁾ | 7398 | | | |
| Other changes ⁵⁾ | 7399 | | | |
| Status at the end of the business year | 7400 | | | |
| Development of the on-hold losses | | | | |
| Situation at the beginning of the business year | 7401 | | | |
| Increase by the loss of the business year nit eligible for compensation | 7402 | | | |
| Decrease by offsetting against the profit for the business year | 7403 | | | |
| Decrease due to excess deposits or actual liability claim <i>Please enter this amount in Form E 1 or E 7, respectively, of the participant concerned into code 509</i> | 7405 | | | |
| Status at the end of the business year | 7406 | | | |

⁵⁾ An increase in the capital account is to be entered with a positive leading sign and a decrease with a negative leading sign.

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 No)

Date, signature

