



### 3. Profit determination

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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.

Income/operating revenue (without special operating revenue) Note: 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 those reported in a notification in accordance with § 109a – EKR 40-44 – including internal consumption (withdrawal values of current assets)	15	9040
Income/operating revenue income recorded in a notification pursuant to § 109a EKR 40-44	16	9050
investment income/withdrawal values of fixed assets EKR 460–462 before any divestiture to 463–465 or 783, respectively	17	9060
<b>Only for balance sheet preparers:</b> Internally produced and capitalised assets EKR 458-459	18	9070
<b>Only for balance sheet preparers:</b> Inventory changes EKR 450-457	19	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)	20	9090
<b>Only with VAT gross system:</b> VAT collected for supplies and services (Note: Fill in only if the operating revenue is reported without VAT)	21	9093
<b>Total of income/operating revenue (does not have to be filled in)</b>		
<b>Expenses/Operating expenses (without special operating expenses)</b>		
Goods, raw materials, auxiliary materials EKR 500–539, 580	22	9100
Personnel provided (external personnel) and external services EKR 570–579, 581, 750–753	23	9110
Personnel expenses ("own personnel") EKR 60-68	24	9120
Depreciation of fixed assets (e.g. depreciation for wear, low-value assets), EKR 700–708	25	9130
<b>Only for balance sheet preparers:</b> Depreciation of current assets if and insofar as the same exceeds the usual depreciation in the company – EKR 709 – and value adjustments to receivables	26	9140
Repair and maintenance costs (maintenance expenditure) for buildings EKR 72	27	9150
Trip costs and travel expenses incl. mileage allowance and per-diems (excluding actual vehicle costs) EKR 734-737	28	9160
Actual vehicle costs (excluding depreciation for wear, leasing and mileage allowance) EKR 732-733	29	9170
Rental and lease expenses, leases EKR 740-743, 744-747	30	9180
Commissions to third parties, license fees EKR 754-757, 748-749	31	9190
Advertising and representation expenses, donations not included in codes 9243 to 9246, gratuities, EKR 765–769	32	9200
Book value of disposed assets EKR 782	33	9210
Interest and similar expenses EKR 828-834	34	9220
Profit shares of typical silent partners within the meaning of § 27 II 4	35	9258
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. <sup>1)</sup>	36	9243
Corporate donations to charitable organisations, benefited fund-raising associations, etc. <sup>1)</sup> Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.	36	9244
Corporate donations to environmental organisations and animal shelters <sup>1)</sup> Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.	36	9245
Corporate donations to volunteer fire departments and regional fire-fighting associations <sup>1)</sup>	36	9246
Contributions to the assets of a non-profit foundation <sup>1)</sup>	37	9261
Grants to the Innovation Foundation for Education and its subfoundations <sup>1)</sup>	38	9262
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)	39	9230
<b>Only with VAT gross system:</b> VAT paid for supplies and services (Note: May be filled only in if the operating expenses are reported without VAT)	40	9233

<sup>1)</sup> Note: to be filled in only if no Supplement E 6a-1 is filled in







<b>5. The operating income includes:</b> (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		<b>9043</b>	
Foreign income from the transfer of capital to which the special tax rate of 25% is applicable		<b>9044</b>	
Domestic income from the transfer of capital to which the special tax rate of 27.5% is applicable		<b>9051</b>	
Foreign income from the transfer of capital to which the special tax rate of 27.5% is applicable		<b>9052</b>	
Positive balance from capital gains and losses to which the special tax rate is applicable		<b>9045</b>	
Capital gains tax on operating capital yields		<b>9046</b>	
Foreign capital yields against which withholding tax is to be credited		<b>9048</b>	
Creditable foreign withholding tax on operating capital yields		<b>9047</b>	
<b>6. Balance sheet items (ONLY for balance sheet preparers pursuant to §§ 4 I or V)</b>			
Private withdrawals (less private contributions) EKR 96 (Please indicate the leading sign in case of negative amounts!)	<input type="checkbox"/>	<b>9300</b>	
Real estate EKR 020-022	<input type="checkbox"/>	<b>9310</b>	
Buildings on own land EKR 030, 031	<input type="checkbox"/>	<b>9320</b>	
Financial assets EKR 08-09	<input type="checkbox"/>	<b>9330</b>	
Inventories EKR 100-199	<input type="checkbox"/>	<b>9340</b>	
Receivables from goods and services EKR 20-21	<input type="checkbox"/>	<b>9350</b>	
Other provisions (without provisions for severance payments, pensions or taxes) EKR 304-309	<input type="checkbox"/>	<b>9360</b>	
Liabilities to credit institutions and financial institutions EKR 311-319	<input type="checkbox"/>	<b>9370</b>	
<b>7. Income from full flat-rate taxation for food retailers or general merchandise dealers</b>			<input type="checkbox"/>
Income determined at a flat rate		<b>9006</b>	
Code <b>9006</b> includes a basic tax allowance totalling <sup>2)</sup>		<b>9007</b>	
<input type="checkbox"/> The mode of profit determination (§ 4 X) was changed. Amount of adjusted net gain/loss carried forward (losses to the full amount)	<input type="checkbox"/>	<b>9010</b>	
One-seventh amounts from an adjusted net loss carried forward of the current year and/or a previous year	<input type="checkbox"/>	<b>9242</b>	–
<input type="checkbox"/> (Partial) operation was sold or discontinued Amount of gains on disposal (before tax allowance)/loss on disposal	<input type="checkbox"/>	<b>9020</b>	
Tax allowance for gain on disposal in accordance with § 24 IV		<b>9021</b>	
<input type="checkbox"/> An application pursuant to § 24 VI is made (building privilege in case of discontinuation of a business)	<input type="checkbox"/>	<b>67</b>	
<input type="checkbox"/> During the assessment period, the company was reorganised			
<b>8. Findings on the assessment of the parties</b> (To be filled in only if <b>no Supplement E 6a-1</b> is to be enclosed!)			<input type="checkbox"/>
Participant(s)			
Name:			
Tax account N <sup>o</sup> :			
An application pursuant to § 24 VI is made (building privilege in the event of discontinuation of a business)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<sup>2)</sup> 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.





Participant(s) Name: Tax account N <sup>o</sup> :			
An application pursuant to § 24 VI is made (building privilege in the event of discontinuation of a business) <input type="checkbox"/> 67	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>9. Allocation of profit/loss to the participants for information purposes (does not have to be filled in)</b>			
<i>Please note that in cases where no Supplement E 6a-1 is required, the official apportionment of the profit/loss follows the <b>indicated participation ratio</b>, otherwise Supplement E 6a-1.</i>			
Participant(s) Name: Tax account N <sup>o</sup> :			
Prorated profit/loss			
Participant(s) Name: Tax account N <sup>o</sup> :			
Prorated profit/loss			

A Supplement E 6a-1 is **not enclosed**.  69

A Supplement E 6a-1 **is enclosed**. Income is to be apportioned in accordance with this Supplement.  69

**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](http://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<sup>o</sup>)

\_\_\_\_\_  
Date, signature

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

