

Notice of receipt



Data Protection Policy
at bmf.gv.at/datenschutz or
in printed form at all tax and
customs office locations

Fields highlighted in bold must be filled in at any rate.

DESIGNATION OF THE PARTNERSHIP/ASSOCIATION

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[illegible]

Supplement to the declarative statement (E 6) 2019 for income from rentals and leasing of developed and undeveloped real estate

Sheet

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**.

Please tick as applicable.

Estate							
Postcode		City					
Street, square			House №	Staircase	Door №	Country ¹⁾	
<input type="checkbox"/>	Developed property		Standard value file reference (<i>Einheitswert-Aktenzeichen</i> , EWAZ) 2				
<input type="checkbox"/>	Undeveloped property						
<input type="checkbox"/>	Lessor is owner (under civil law)		<input type="checkbox"/>	Lessor is entitled to usufruct		<input type="checkbox"/>	Lessor is other beneficial owner
<input type="checkbox"/>	VAT gross system 1		<input type="checkbox"/>	VAT net system 1			

Information on how to fill in this supplement:

*In the totals column, all amounts are to be entered that are to be considered for determining the total income. If these amounts are to be apportioned among the individual participants at the **noted participation ratio** (Form Verf 60), no further entries are required. The apportionment takes place automatically. If amounts are to be apportioned **differently from the stated participation ratio**, all participants involved must be listed with their name and tax office number/tax number. The respective (partial) amounts of the code(s) to be apportioned separately are to be indicated for the participants(s) concerned.*

¹⁾ To be filled in only if the property is not located in Austria. Please enter the international licence plate No.





	Totals column	Name Tax account №	Name Tax account №	Name Tax account №	Name Tax account №
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A: General
3
In the reporting year, a previously unlet property was let for the first time: 4

The let property was not tax-exempt as of 31-DEC-2012 ("legacy assets", § 30 IV)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amount of the notional acquisition costs of the building ²⁾ 5 9407					
The let property was tax intermittent as of 31-MAR-2012 ("new assets") or was subsequently acquired for consideration	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amount of the total actual acquisition costs (real estate and buildings) 6 9409					
a) The share of the total acquisition costs attributable to the building was determined in accordance with the Austrian Real Estate Share Ordinance 2016 (GrundanteilV 2016) and amounts to <input type="checkbox"/> 60% <input type="checkbox"/> 70% <input type="checkbox"/> 80% 7					
b) The share attributable to the building of the total acquisition cost was determined according to a different distribution ratio. This is in percent:					
Of the total acquisition costs, the building (excluding land) accounts for 9410					

In the reporting year, the letting of a property already let before was continued or resumed

a) Continuation of the letting of the legal predecessor without interruption The let property was gratuitously acquired in the reporting year. The depreciation for wear of the legal predecessor is continued (continued depreciation, § 16 I 8 b) 8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
One-tenths/one-fifteenths deductions of the legal predecessor were taken over	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) Resumption of letting after interruption In the reporting year, the letting was resumed after an interruption. The depreciation for wear is continued (continuation of depreciation, § 16 I 8 b)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The original tax assessment base is 9 9416					

²⁾ If a period of more than ten years elapses between the termination of the letting by the legal predecessor or the termination of the lease in the course of a gratuitous acquisition and the renewed commencement of the letting by the taxpayer, the notional acquisition costs may be used as the tax assessment base for the depreciation for wear (Rz 6432 Austrian Income Tax Guidelines 2000).





	Totals column	Name Tax account №	Name Tax account №	Name Tax account №	Name Tax account №
The original tax assessment base for the depreciation for wear was the actual acquisition or production costs, and the interruption occurred before 01-JAN-2016.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
An adjustment to the depreciation for wear due to a changed share of the total acquisition costs attributable to the building was performed (§ 16 I 8 in connection with § 124b CCLXXXIV: <input type="checkbox"/> 10	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
In the reporting year, the first letting took place after a withdrawal from business assets					
The property was withdrawn from business assets and let as a private asset for the first time in the reporting year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amount of the withdrawal value (tax assessment base for the depreciation for wear) <input type="checkbox"/> 11 9417					
In the reporting year, the source of income was transferred or the letting ended					
The source of income was transferred wholly or partly gratuitously	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The source of income was sold wholly or partly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The letting was terminated without the source of income being sold or transferred gratuitously	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A request for apportionment of the expenses pursuant to § 28 II is submitted. <input type="checkbox"/> 12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amount of the total expenses to be apportioned pursuant to § 28 II, which are to be considered by application or according to mandatory allocation 9430					
A request for apportionment of the expenses pursuant to § 28 III is submitted. <input type="checkbox"/> 13	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amount of production expenses to be apportioned 9440					
Allocation period (minimum 10 years, maximum 15 years)	Number of years	Number of years	Number of years	Number of years	Number of years
A request for apportionment of the expenses pursuant to § 28 IV is submitted. <input type="checkbox"/> 14	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amount of expenses to be apportioned pursuant to § 10 of the Austrian Tenancy Act. 9450					





	Totals column	Name Tax account №	Name Tax account №	Name Tax account №	Name Tax account №
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B: Income determination 15

Revenue	16 9460				
Income-related expenses:	12				
Expenses to be taken into account in accordance with § 28 II	9470				
Expenses to be taken into account in accordance with § 28 III	13 9480				
Expenses to be taken into account in accordance with § 28 IV	14 9490				
Depreciation for wear	17 9500				
Payment for substance settlement in case of reserved usufruct	18 9505				
Financing costs	19 9510				
Immediately deducted maintenance and/or repair costs	9520				
Other income-related expenses	9530				
Total income-related expenses (does not have to be filled in)					
Income from participations that are not to be apportioned according to the stated participation ratio	20 9540				
Surplus/Loss	21	Total ³⁾	Total ³⁾	Total ³⁾	Total ³⁾
(Please enter this total amount into Form E 6)	Total amount				

³⁾ Does not have to be filled in; the entry is for information only. The official apportionment of the surplus/loss is based on the entry in the codes **9460 to 9540**.

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 №)

I certify that the above information is **correct** and **complete** to the best of my knowledge and belief.

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. Records and documents relating to real estate within the meaning of § 6 I 9 a of the Austrian Value Added Tax Act 1994 are to be kept for twenty-two years (§ 18 X of the Austrian Value Added Tax Act 1994).

Date, signature

