

To the Tax Office

Notice of receipt



Empty rectangular box for address or recipient information.

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.

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

Tax account N°

Tax office N° – Tax N°

DESIGNATION OF THE PARTNERSHIP/ASSOCIATION

Grid for Tax office N° – Tax N°

Grid for DESIGNATION OF THE PARTNERSHIP/ASSOCIATION

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.

PLEASE DO NOT WRITE INTO THIS GREY FIELD

Estate				
Postcode		City		
Street, square		House N°	Staircase	Door N°
Country ¹⁾		Standard value file reference (Einheitswert-Aktenzeichen, EWAZ) <input type="text"/>		
<input type="checkbox"/> Developed property		<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 <input type="text"/>		<input type="checkbox"/> VAT net system <input type="text"/>		

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 N°.

Bundesministerium Finanzen





	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%
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				
One-tenths/one-fifteenths deductions of the legal predecessor were taken over					
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)					
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 N°	Name Tax account N°	Name Tax account N°	Name Tax account N°
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 <input type="checkbox"/> 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 <input type="checkbox"/> 9440					
Allocation period (minimum 10 years, maximum 15 years) Number of 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. <input type="checkbox"/> 9450					

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





	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:					
Expenses to be taken into account in accordance with § 28 II 12 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 <i>(does not have to be filled in)</i>					
Income from participations that are not to be apportioned according to the stated participation ratio 20 9540					
Surplus/Loss 21 (Please enter this total amount into Form E 6) Total amount		Total ³⁾	Total ³⁾	Total ³⁾	Total ³⁾

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.

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).

Tax representation (name, address, phone №)

Date, signature

