

2020



Please fill out in CAPITAL LETTERS and only in black or blue colour. Enter amounts in euros and cents (right-justified).  
Fields with a bold frame must be filled in at any rate.

Data Protection Policy at [bmf.gv.at/datenschutz](http://bmf.gv.at/datenschutz)  
or in printed form at all tax and customs office locations

<b>Tax number</b>	10-digit Austrian Social Security Number according to e-card <sup>1)</sup>	Date of birth (If there is <b>no</b> social security number, to be filled in <b>at any rate</b> )
<input type="text"/>	<input type="text"/>	<input type="text"/>
SURNAME		
<input type="text"/>		
FIRST NAME	TITLE	
<input type="text"/>	<input type="text"/>	

## Income tax return for 2020 and

- Application for loss carryback to the assessment year 2019 or 2018
- Application for consideration of **COVID-19 reserves** in the 2020 assessment because of deviating business year 2020/2021

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).

Further information on income tax returns can be found in the completion instructions (**Form E 2**) or at [bmf.gv.at](http://bmf.gv.at).

I certify that the information I provide is **correct and complete** to the best of my knowledge and belief. The information will be checked; incorrect or incomplete information may result in criminal prosecution. Should I subsequently find that data in the above declaration is incorrect or incomplete, I will inform the tax office without delay (§ 139 of the Austrian Federal Tax Code).

You can also submit this declaration electronically at [bmf.gv.at](http://bmf.gv.at) (FinanzOnline).

FinanzOnline is available to you free of charge around the clock. You do not need any special software.

Please tick as applicable.

PLEASE DO NOT WRITE  
INTO THIS GREY FIELD

### 1. Further personal data

1.1 Sex

female  male  inter/divers/open

1.2 Marital status on 31-DEC-2020 (Please tick only one box)

married/in registered partnership  domestic partnership  
 single  permanently separated  divorced  widowed

since date (DD.MM.YYYY)

### 2. Current residential address

2.1 Street

2.2 House N<sup>o</sup>

2.3 Staircase

2.4 Door N<sup>o</sup>

2.5 Country <sup>2)</sup>

2.6 City

2.7 Postcode

2.8 Telephone N<sup>o</sup>

bmf.gv.at

Bundesministerium  
Finanzen



<sup>1)</sup> Please enter the complete 10-digit insurance N<sup>o</sup> assigned by the Austrian social insurance provider here.

<sup>2)</sup> Please enter the motor vehicle nationality plate symbol as country if the current place of residence is not in Austria.

### 3. Partner <sup>3)</sup>

3.1 Surname

3.2 First name

3.3 Title

3.4 10-digit Austrian Social Security Number according to e-card <sup>1)</sup>

3.5 Date of birth (DDMMYYYY) (If **no** social security N<sup>o</sup> available, to be filled in **at any rate**)

### 4. Single-earner tax credit, single-parent tax credit 1 2

4.1  **Single-earner tax credit** is applied for, and I declare that my partner does not claim it.

4.2  **Single-parent tax credit** is applied for.

**Note concerning Items 4.1 and 4.2:** Family allowance for at least one child according to Item 4.3 is required

4.3   **Number of children** for whom I or my partner have/has received family allowance for at least **seven months**. Please use a separate **Supplement L 1k** for each child to consider children for fiscal purposes.

4.4  For any additional child allowance, I declare that in the assessment year I did not receive unemployment benefit, emergency unemployment assistance, bridging assistance or benefits from the basic service or minimum social security benefits at all, or for a period of less than 330 days.

### 5. Amount of the income of the spouse or registered partner

Please tick only if Item 4.1 (single-earner tax credit) has not been ticked.

I declare that the annual income of my spouse or registered partner did not exceed € 6,000 [In this case, there is entitlement to the amount of the increase for the special-expenses basket (23.1, 23.2), a lower deductible for extraordinary burdens (Form L 1ab) and disability-related expenses of the spouse or registered partner (Form L 1ab)].

### 6. Increased pensioner deduction

I request the increased pensioner deduction. (Prerequisites: Own pension income not more than € 25,000, no entitlement to tax deductions pursuant to Item 4, married or living in a registered partnership – income of the spouse or registered partner not exceeding € 2,200 per year).

### 7. Multiplechild bonus 3

I claim the multiplechild bonus **for 2021**, as for 2020 at **least temporarily** family allowance for at least 3 children was received, and the income revenue of the household did not exceed € 55,000. If you have lived in a marriage, domestic partnership or registered partnership for more than 6 months, the income revenue of the spouse/partner must also be considered when calculating the limit of € 55,000.

### 8. Standard taxation option for capital yields, income from the real estate sales and income from the granting of line rights-of-way

8.1  I request taxation of the operational and/or private **capital yields** to which a special tax rate is applicable, according to the general tax rate (standard taxation option pursuant to § 27a V) 4

8.2  I request the taxation of business and/or private capital gains concerning **real estate** (real estate sales and withdrawals of business premises), to which the special tax rate is applicable, in accordance with the general tax rate (standard taxation option pursuant to § 30a II) 5

8.3  I apply for taxation of income from line rights-of-way, from which a withholding tax of 10% has been withheld, according to the general tax rate (§ 107 XI) 6

### 9. Application for unlimited tax liability (§ 1 IV)

For the application for unlimited tax liability, please use the supplement L 1i (Item 6 of Form L 1i).

<sup>1)</sup> Please enter the complete 10-digit insurance N<sup>o</sup> assigned by the Austrian social insurance provider here.

<sup>3)</sup> **Partners** are only spouses, registered partners or cohabitants with at least one child for whom the family allowance was received for at least seven months (§ 106 III). They are hereinafter referred to as "partners" unless stated otherwise.





10. - 12. Operating income from (Amounts in euros)	10. Agriculture and forestry operations <sup>7</sup>	11. Employment work <sup>8</sup>	12. Commercial operation <sup>9</sup>
1. As individual entrepreneur – result from the Supplement(s) E 1a or E 1a-K, in the case of agricultural and forestry flat rate from E 1c <sup>4)</sup>			
2. As a participant (co-entrepreneur) – result from Supplement E 11 <sup>4)</sup>			
3. Of which to be excluded due to apportionment of income for 3 years <sup>10</sup>	311 –	321 –	327 –
for 5 years <sup>11</sup>	312 –	322 –	328 –
4. <input type="checkbox"/> Pursuant to § 37 IX, I irrevocably request that my positive income from artistic and/or literary activities be apportioned evenly over the year of the declaration and the two preceding years. In code <b>325</b> , therefore, 2/3 must be excluded. <sup>5)</sup> <sup>12</sup>		325 –	
5. Partial amounts to be applied from an income distribution pursuant to Item 3 and/or 4 of another year <sup>13</sup>	314 +	324 +	326 +
6. In case of exercise of the <b>standard taxation option</b> pursuant to Item 8.1: Operating capital yields (fructus and capital) not included in Item 1 and/or 2, unless included in codes <b>917/918/919</b> <sup>14</sup>	780 +	782 +	784 +
7. In case of exercise of the <b>standard taxation option</b> pursuant to Item 8.1: Operating capital yields (fructus and capital) not included in the codes <b>780/782/784</b> , to which foreign withholding tax must be credited <sup>15</sup>	917	918	919
8. In case of exercise of the <b>standard taxation option</b> pursuant to Item 8.2: Capital gains concerning business premises not included in Item 1 and/or 2 above <sup>16</sup>	500 +	501 +	502 +
<b>Total of 1 to 8</b>	<b>310</b>	<b>320</b>	<b>330</b>
9. <input type="checkbox"/> Pursuant to § 37 IV, I request that incoming payments pursuant to § 21 be considered evenly distributed over three years. <sup>17</sup> Income contained in the earnings from agriculture and forestry pursuant to § 37 IV, which is to be apportioned evenly over the reporting year and the two subsequent years	151		
<b>Special tax rates</b>			
Operating <b>capital yields</b> to be taxed at the <b>special tax rate</b>			
10. Domestic and foreign capital yields (fructus and capital) not included in codes <b>310/320/330</b> , to which no foreign withholding tax is to be credited and which are to be taxed at the special tax rate of <b>27.5%</b> . <sup>18</sup>	946 +	947 +	948 +
11. Domestic and foreign capital yields not included in codes <b>310/320/330</b> , to which no foreign withholding tax is to be credited and which are to be taxed at the special tax rate of <b>25%</b> . <sup>18</sup>	781 +	783 +	785 +
12. Domestic and foreign capital yields (fructus and capital) not included in codes <b>310/320/330</b> , to which no foreign withholding tax is to be credited and which are to be taxed at the special tax rate of <b>27.5%</b> . <sup>19</sup>	949 +	950 +	951 +
13. Domestic and foreign capital yields not included in the codes <b>310/320/330</b> , to which foreign withholding tax is to be credited and which are to be taxed at the special tax rate of <b>25%</b> . <sup>19</sup>	920 +	921 +	922 +
<b>Capital gains</b> concerning <b>business premises</b> to be taxed at the <b>special tax rate</b>			
14. Capital gains relating to business premises that are to be taxed at the special tax rate of <b>30%</b> <sup>20</sup>	961 +	962 +	963 +
15. Capital gains relating to business premises that are to be taxed at the special tax rate of <b>25%</b> <sup>20</sup>	551 +	552 +	553 +
<b>Tax to be credited</b>			
on operating <b>capital yields</b> (capital gains tax, foreign withholding tax)			
16. Capital gains tax totalling <b>27.5%</b> if and insofar as it is attributable to domestic operating capital yields	955 +	956 +	957 +

<sup>4)</sup> **Excluding** capital yields eligible for final taxation, capital gains relating to capital assets and to business premises to which a special tax rate is applicable.

<sup>5)</sup> At the same time, I request interest on claims (§ 205 BAO) not to be determined if and insofar as the difference in income tax for previous years is the result of the above request.





17. Capital gains tax totalling <b>25%</b> if and insofar as it is attributable to domestic operating capital yields	<b>580</b>	+	<b>581</b>	+	<b>582</b>	+
18. Creditable <b>foreign withholding tax</b> attributable to operating capital yields subject to the special tax rate of <b>27.5%</b>	<b>958</b>	+	<b>959</b>	+	<b>960</b>	+
19. Creditable <b>foreign withholding tax</b> attributable to operating capital yields subject to the special tax rate of <b>25%</b>	<b>923</b>	+	<b>924</b>	+	<b>925</b>	+
on <b>capital gains</b> relating to <b>business premises</b> (real estate income tax, foreign tax, special advance payment)						
20. <b>Real estate income tax</b> totalling <b>30%</b> if and insofar as it is attributable to operating income from real estate sales	<b>964</b>	+	<b>965</b>	+	<b>966</b>	+
21. <b>Real estate income tax</b> totalling <b>25%</b> if and insofar as it is attributable to operating income from real estate sales	<b>583</b>	+	<b>584</b>	+	<b>585</b>	+
22. <b>Special advance payment</b> to the amount of <b>30%</b> , if and insofar as it is attributable to operating income from real estate sales <sup>6)</sup>	<b>967</b>	+	<b>968</b>	+	<b>969</b>	+
23. <b>Special advance payment</b> to the amount of <b>25%</b> , if and insofar as it is attributable to operating income from real estate sales <sup>6)</sup>	<b>589</b>	+	<b>590</b>	+	<b>591</b>	+
24. Creditable <b>foreign tax</b> that is attributable to income from operational real estate sales that is subject to the special tax rate of <b>30%</b>	<b>970</b>	+	<b>971</b>	+	<b>972</b>	+
25. Creditable <b>foreign tax</b> that is attributable to income from operational real estate sales that is subject to the special tax rate of <b>25%</b>	<b>586</b>	+	<b>587</b>	+	<b>588</b>	+
on <b>income from line rights-of-way</b> to be taxed according to tariff as a result of the exercise of the standard taxation option (withholding tax pursuant to § 107)						
26. Withholding tax pursuant to § 107	<b>286</b>	+	<b>287</b>	+	<b>288</b>	+

Income included in code <b>330</b> , which in accordance with Annex 2 to the Austrian Farmers' Social Insurance Act has the effect of establishing a contribution (e.g. income from commercial livestock farming and plant production)	<b>491</b>
Income included in code <b>330</b> that increases the contribution pursuant to Annex 2 to the Austrian Farmers' Social Insurance Act (e.g. income from secondary agricultural and forestry activities)	<b>492</b>

<b>13. On-hold regulations (§ 2 IIa and § 23a)</b>						
<b>The operating income includes losses not eligible for compensation within the meaning of § 2 IIa:</b>	a) Own operation	<b>21</b>	<b>341</b>	+		
	b) Participations	<b>22</b>	<b>342</b>	+		
<b>Losses from previous years that can be offset are to be offset with positive operating income to the amount of:</b>	a) Own operation	<b>23</b>	<b>332</b>	-		
	b) Participations	<b>23</b>	<b>346</b>	-		
Loss eligible for compensation or carryforward, respectively, pursuant to § 23a from a contribution excess (a liability claim) that has not reduced the result from the participation in the partnership (amount from code <b>9405/7405</b> of Supplement E 6a-1)		<b>24</b>	<b>509</b>	-		
<b>Non-operating income</b> includes losses not eligible for compensation within the meaning of § 2 IIa		<b>25</b>	<b>371</b>	+		
Losses from previous years are to be offset with positive <b>non-operating income</b> to the amount of:		<b>26</b>	<b>372</b>	-		

<b>14. Earnings from employment</b>	
14.1 <input type="text"/>	<b>Number of domestic salary- or pension-paying bodies in 2020</b> <b>Note:</b> If there are no remunerations, please enter the value 0 (zero). Enclosing pay slips is <b>not</b> required.
If you have received several pensions that have already been <b>jointly taxed</b> , you must specify <b>a single agency paying out the pension</b> for these jointly taxed pensions. <b>The following remunerations are not included in the "number of salary- or pension-paying bodies":</b> Sickness benefits, payments on the basis of a service voucher, unemployment benefits, poverty relief support, temporary support, nursing care allowances and maternity and parental benefits, compensations for military, cadre or weapon exercises, reimbursed compulsory contributions to social insurance, remuneration from the insolvency compensation fund, maternity allowance, rehabilitation allowance, continued training and part-time education allowance, etc., remuneration from a company pension scheme or remuneration from the construction worker, holiday and severance pay fund.	

<sup>6)</sup> Please note: Please enter here only the amount that has been paid as a special advance payment for commercial real estate sales. A real estate income tax paid is to be entered not here, but in codes **964/965/966** or **583/584/585**.





14.2 Tax-free income on the basis of international agreements (e.g. UNO, UNIDO)

27 **725**

--

For income from employment **without** wage tax deduction, please use **Supplement L 1i**.

**Income subject to wage tax:** The amount of income from employment in accordance with code **245** of the pay slip must be communicated by the paying office to the company tax office and therefore **does not need to be entered** by you.

**15. Income-related expenses** (without crediting against the lump sum for income-related expenses of € 132), **lump sum for commuters/commuters' euro** (codes **718** and **916** are to be filled in jointly) Explanations of the lump sum for commuters/commuters' euro and the increased transportation deduction can be found in the Tax Book 2021. **28**

15.1 <b>Lump sum for commuters – actual annual amount due</b> To be filled in only if not already considered by your employer to the correct amount. Calculation according to commuter calculator at <a href="http://bmf.gv.at/pendlerrechner/">bmf.gv.at/pendlerrechner/</a>	<b>718</b>
15.2 <b>Commuters' euro (tax credit) – actual annual amount due</b> To be filled in only if not already considered by your employer to the correct amount. The commuters' euro amounts to € 2 per km of the one-way route to the workplace for the calendar year as can be seen from the commuter calculator. Calculation according to commuter calculator at <a href="http://bmf.gv.at/pendlerrechner/">bmf.gv.at/pendlerrechner/</a>	<b>916</b>
15.3 Trade union membership fees and other contributions to occupational or professional associations and interest groups – <b>actual annual amount due</b> – with the exception of works council contributions. To be filled in only if not already considered by your employer to the correct amount. <sup>7)</sup>	<b>717</b>
15.4 Compulsory contributions due to marginal employment and compulsory contributions for co-insured relatives and social security contributions paid in by the insureds themselves (e.g. SVdGW), with the exception of works council contribution	<b>274</b>
<b>Further income-related expenses</b> are to be entered here. Please enter the respective annual amount of the expenses less tax-free reimbursements or remunerations. If the income-related expenses are less than € 132 per year, no entry is required.	
15.5 Exact designation of your job-related activity (e.g. "cook", "saleswoman"; "employees" or "worker" is not sufficient)	
15.6 Work equipment (for purchases over € 800, please enter only the annual depreciation here)	<b>719</b>
15.7 Specialised literature (no general educational works such as encyclopaedias, reference works, newspapers etc.)	<b>720</b>
15.8 Expenses for job-related travel ( <b>without</b> travel expenses residence/workplace and trips home)	<b>721</b>
15.9 Training, continued training and retraining costs	<b>722</b>
15.10 Costs for journeys home	<b>300</b>
15.11 Costs for two households	<b>723</b>
15.12 Other income-related expenses not included in 15.6 to 15.11 (e.g. works council contribution)	<b>724</b>

15.13 To assert a lump sum for occupational or professional groups, please enter the following data:

<b>A:</b> Performing artists	<b>FM:</b> Forestry workers with power saw	<b>V:</b> Travelling salespersons <sup>9)</sup>
<b>B:</b> Stage staff, movie actors and actresses	<b>FO:</b> Forestry workers without a motor saw, Rangers, professional hunters in the forest ranger service	<b>P:</b> Members of a city, municipal or local council
<b>F:</b> Persons working in the TV industry	<b>HA:</b> House caretakers, as far as they are subject to the Austrian House Caretaker Act	<b>E:</b> Expatriates in the sense of § 1 XI of the Ordinance <sup>7), 8)</sup>
<b>J:</b> Journalists	<b>HE:</b> Home workers	
<b>M:</b> Musicians		

Occupation or profession – brief designation	Periods of activities: Start – End	Reimbursements <sup>9)</sup>								
<table border="1" style="width: 100px; height: 20px;"></table>	<table border="1" style="display: inline-table; text-align: center;"> <tr><td>D</td><td>D</td><td>M</td><td>M</td></tr> </table> to <table border="1" style="display: inline-table; text-align: center;"> <tr><td>D</td><td>D</td><td>M</td><td>M</td></tr> </table>	D	D	M	M	D	D	M	M	<table border="1" style="width: 100px; height: 20px;"></table>
D	D	M	M							
D	D	M	M							
<table border="1" style="width: 100px; height: 20px;"></table>	<table border="1" style="display: inline-table; text-align: center;"> <tr><td>D</td><td>D</td><td>M</td><td>M</td></tr> </table> to <table border="1" style="display: inline-table; text-align: center;"> <tr><td>D</td><td>D</td><td>M</td><td>M</td></tr> </table>	D	D	M	M	D	D	M	M	<table border="1" style="width: 100px; height: 20px;"></table>
D	D	M	M							
D	D	M	M							

**Total income from employment** (does not have to be filled in)

**16. Income from capital assets**

For income from capital assets, please use Supplement E 1kv.

<sup>7)</sup> If the employer has already considered the correct amount, no entry needs to be made here. Otherwise, the total amount is to be entered.  
<sup>8)</sup> Only employees who are temporarily employed in Austria on behalf of a foreign employer within the framework of an employment relationship with an Austrian group company or an Austrian permanent establishment of the foreign employer. For details see the Ordinance on the Establishment of Average Rates of Income-Related Expenses.  
<sup>9)</sup> Cost reimbursements received from the employer (with the exception of cost reimbursements to expatriates concerning travel expenses within the meaning of § 26 IV of the Austrian Income Tax Act 1988). **Cost reimbursements must be indicated here for travelling salespersons as well.**



17. Earnings from rentals and leasing	
17.1	From land and buildings – Result from Supplement(s) E 1b
17.2	As a participant – Result from Supplement E 11
17.3	Income from the sale of claims to tenancy or lease fees (§ 28 I 4) <b>546</b>
17.4	Income from the granting of line rights-of-way (§ 107), which is taxable to the amount of <input type="checkbox"/> 33% of the amount paid out (without VAT) <input type="checkbox"/> as certified by an expert opinion (exercise of the regular taxation option pursuant to § 107 X) <b>29</b> <b>547</b>
17.5	Other income from rentals and leasing (e.g. income from business leasing after discontinuation of a business) <b>373</b>
<b>Total of 17.1 to 17.5</b> <b>370</b>	
17.6	Deductible one-fifteenth amounts of a loss from private real estate sales in the assessment year in accordance with Item 18.1.3 or a previous year (maximally balance from Items 17.1, 17.2 and 17.3) <b>36</b> <b>973</b>
17.7	<input type="checkbox"/> I request that 60% of the loss from private real estate sales in the assessment year be offset against the balance from income from rentals and leasing in accordance with Items 17.1, 17.2 and 17.3. To be considered (60% of the amount pursuant to Item 18.1.3, maximally the balance) <b>974</b>

18. Income from private real estate sales <b>30</b>	
<input type="checkbox"/> The sale (also) relates to real estate previously withdrawn from business assets at book value	
<b>18.1 Income from the real estate sales to which the special tax rate is applicable</b>	<b>30%</b> <b>31</b> <b>25%</b> <b>32</b>
18.1.1	Income from real estate sales determined at a flat rate (§ 30 IV "Legacy assets") (14% of the sale proceeds; § 30 IV 2) <b>33</b> <b>985</b> + <b>572</b> +
	Income from real estate sales after reclassification (60% of the sale proceeds; § 30 IV 1) <b>34</b> <b>986</b> + <b>573</b> +
<input type="checkbox"/> In the determination of the income pursuant to codes <b>985/986</b> or <b>572/573</b> , respectively, a subsequent recognition of preferentially treated manufacturing expenses was made (§ 30 IV last sentence)	
18.1.2	Income from real estate sales not calculated at a flat rate (§ 30 III, "New assets" and, in the case of an option pursuant to § 30 V, also "Legacy assets") <b>35</b> <b>987</b> <b>574</b>
18.1.3	<b>Balance from codes 985/986/987 and 572/573/574, respectively</b> <b>36</b>
18.1.4	Creditable <b>real estate income tax</b> , which is attributable to income from private real estate sales and was paid by the party representative <sup>10)</sup> <b>988</b> <b>576</b>
18.1.5	Special <b>advance payment</b> paid if and insofar as it is attributable to income from private real estate sales <sup>11)</sup> <b>989</b> <b>579</b>
18.1.6	Foreign tax to be credited against income from private real estate sales pursuant to Item 18.1 <b>997</b> <b>578</b>
<b>18.2 Income from real estate sales subject to the tariff</b>	
18.2.1	Income from real estate sales against pension ("Legacy and new assets"; § 30a IV) <b>37</b> <b>575</b>
18.2.2	Creditable foreign tax attributable to income from private real estate sales pursuant to Item 18.2 <b>975</b>

19. Other income	
19.1	Recurring remunerations (§ 29 I) <b>38</b> <b>800</b>
19.2	Income from speculative transactions (§ 31) and from the sale of participations (§ 31 of the Austrian Income Tax Act 1988 in the version before the 1 <sup>st</sup> StabG (Austrian Stability Act) 2012) <b>39</b> <b>801</b>
19.3	Income from the sale of debt securities and derivatives acquired between 01-OCT-2011 and 31-MAR-2012 (§ 124b CLXXXIV second bullet, 27.5%) <b>40</b> <b>503</b>
19.4	Non-operating income from benefits (§ 29 III) not to be reported in code <b>548</b> . <b>41</b> <b>803</b>
19.5	Earnings on the occasion of the granting of line rights-of-way (§ 107 of the Austrian Income Tax Act 1988) not to be reported in code <b>547</b> . <b>548</b>
19.6	Official fees (§ 29 IV) <b>42</b> <b>804</b>

**Please note:**

<sup>10)</sup> When exercising the assessment option, if there are several sales transactions, only the real estate income tax paid on those sales transactions that are included in the assessment on the basis of the option may be entered here.

<sup>11)</sup> Please enter here only the amount that has been paid as a special advance payment for private real estate sales. A real estate income tax paid is to be entered not here, but in codes **988/576**.

**20. Subsequent taxation**20.1 Subsequent taxation of **foreign losses** (§ 2 VIII 4)

43 792 +

**Total amount of income:** (does not need to be filled in)**21. COVID-19 reserves, loss carryback, total amount of income**21.1 Total amount of income before addition of the COVID-19 reserves and the loss carryback  
*Must be completed in any case upon deduction of the COVID-19 reserves in the 2019 assessment and/or when claiming the loss carryback.*

21.2 Addition of the COVID-19 reserves deducted in the 2019 assessment

157 +

21.3 **Loss carryback** (§ 124b CCCLV in conjunction with the COVID-19 Loss Consideration Ordinance, BGBl. II № 405/2020) The loss carryback was applied for. The negative total amount of income in 2020 should therefore be reduced in this respect by the amount of (total value from the application for loss carryback)

152 +

21.4 **Total amount of income** (after consideration of Items 21.2 and 21.3)  
*Does not need to be filled in***22. Tariff benefits, special cases**

22.1 Income for which I claim the one-half tax rate

44 423

22.2 Profits from debt relief within the meaning of § 36 (code **386**)

Quota to be achieved in %

496

45 386

22.3 Income that is subject to special taxation for other reasons (type):

46

22.4  I request payment of the tax liability incurred pursuant to § 6 VI a and b for the amount contained in the income in **instalments**.

47 978

Of this amount, assets of the

22.4.1  fixed assets (**5 instalments**) account for

47 235

22.4.2  current assets (**2 instalments**) account for

47 991

22.5  I hereby apply under the provisions of the **Austrian Reorganisation Tax Act** to pay the tax liability in **instalments** for an amount included in the income.

48 979

Of this amount, assets of the

22.5.1  fixed assets (**5 instalments**) account for

48 559

22.5.2  current assets (**2 instalments**) account for

48 993

The tax liability is

 to be determined according to the tariff using a tax rate of 27.5% (partial limitation of the taxation right)

22.6 In the case of an exchange of shares in the course of contributions decided or contractually signed after 31-DEC-2019:

 Pursuant to § 17 Ia of the Austrian Reorganisation Tax Act, I request that the tax liability not be determined for an amount comprised in the revenue of

153

22.7  I request, pursuant to § 27 VI 1 a, **not to determine** the tax liability for an amount included in the income of

49 806

22.8  Pursuant to section § 27 VI 1 d in conjunction with § 6 VI c and d, I hereby apply for payment of the tax liability for an amount included in the income in **5 instalments**.

50 980

22.9 Creditable withholding tax on non-operating income from line rights-of-way to be taxed according to tariff as a result of the exercise of the standard taxation option (§ 107 XI)

596

22.10 Minimum corporation tax to be credited after conversion (§ 9 VIII Austrian Reorganisation Tax Act)

309

22.11  I claim a settlement allowance for the assessment period pursuant to § 103 Ia to the amount of

51 983

22.12  For the assessment period, I claim elimination of the additional tax burdens arising from an inflow by applying a flat-rate average tax rate (§ 103I in conjunction with the Austrian Settlement Facilitation Ordinance (Zuzugsbegünstigungsverordnung) 2016, BGBl. II № 261/2016). The amount by which the tax according to tariff is reduced by applying the privileged tax rate is to be entered in code 375.

52

22.13 Deduction items (settlement facilitation, taxes to be credited)

53 375

**23. Foreign income**23.1 Included in the income are the following:  
Foreign income for which Austria has the taxation right (excluding income pursuant to Items 10–12 7, 10, 11, 12, 13, 14, excluding income from private real estate sales pursuant to Item 18, excluding income from capital assets as per Supplement E 1kv and excluding income pursuant to code **359** of Supplement L 1i)

54 395



23.2	To income in accordance with code 395, a creditable tax is attributable (excluding creditable taxes pursuant to Item 10–12, 18, 19, 24, 25 excluding creditable taxes according to Item 18 and pursuant to Supplement E 1kv and Supplement L 1i) totalling	54	396
23.3	Not to be included in the income are the following: Tax-exempt foreign income subject to the progression provision not included in code 453 of Supplement L 1i.	55	440
23.4	Foreign losses In the determination of the income, <b>foreign losses</b> determined under Austrian tax law were considered <b>maximally</b> to the extent of the loss under foreign tax law ( <i>Note: Code 746 and/or 944 must at any rate be filled in if foreign losses are taken into account.</i> )		
23.4.1	Losses considered from countries with which <b>comprehensive administrative assistance</b> exists	56	746
23.4.2	Losses considered from countries with which <b>no comprehensive administrative assistance</b> exists	56	944

## 24. Special expenses 57

### Please note:

- **Compulsory contributions to a legally recognised church or religious community,**
- **donations to benefited recipients, and**
- **contributions for voluntary continued insurance in the statutory pension insurance and for the subsequent acquisition of insurance times**

will now be considered on the basis of an electronic data transmission only if they have been paid to a domestic organisation, and the organisation has been informed of the first and last name and date of birth. The amounts communicated are automatically considered. If something is not correct or missing from the transmitted data, please contact the recipient of the payment directly for clarification; only the recipient can correct something or forward missing data. For any consideration of church or insurance contributions deviating from the data communicated, or for consideration of special expenses paid to foreign organisations, use Supplement L 1d.

24.1	Total of all insurance premiums and contributions (voluntary sickness, accident, life insurance, health insurance, survivors' pensions and death funds), pension fund contributions, voluntary higher insurance within the scope of statutory pension insurance <b>Deductible only until 2020, if contract/application concluded/submitted before 01-JAN-2016</b>		455
24.2	Total of all contributions and repayments of loans and interest made for the creation, construction or renovation of housing <b>Deductible only until 2020 if measure started before 01-JAN-2016.</b>		456
24.3	Pensions or permanent liabilities		280
24.4	Tax consultancy costs		460
24.5	<b>Deduction of losses</b> Pending loss deductions from previous years (total amount of all deductible losses)	58	462

## 25. Extraordinary burdens

For the assertion of extraordinary burdens please use Supplement L 1ab; for the assertion of extraordinary burdens for children, please use Supplement(s) L 1k.

26.  Due to my political persecution in the period from 1938 to 1945, I have a victim pass and/or an official certification.

## 27. Tax office decision on tax allowances 59

27.1  I do not want a tax office decision on tax allowances.

27.2  I request a lower tax office decision on tax allowances annually totalling

449

Please attach to this disclosure also the supplements required in your case:

E 1a/E 1a-K, E 1b, E 1c, E 1kv, E 11, L 1ab, L 1d, L 1k, L 1i and E 108c

### Information

#### Family Bonus Plus and single-earner/single-parent tax credit

If the Family Bonus Plus or the single-earner/single-parent tax credit has already been considered by the employer, this must be applied for at any rate in the employee tax assessment, otherwise an undesired additional tax payment may be imposed. For consideration of the Family Bonus Plus, use Supplement L 1k or – in special cases – Supplement L 1k-bF.

#### Intergovernmental exchange of information

International agreements provide for mutual exchange of information between the tax administrations of individual countries. In this way, for persons living in Austria we obtain information on their income and assets abroad. We also pass on information about income received in Austria or assets held here if the respective persons live abroad.

#### Original documents and receipts

Please **do not send any original documents**, as all documents will be destroyed after electronic recording in accordance with the data protection regulations! However, retain these documents for at least 7 years for a possible inspection.

#### Declaration of correctness and completeness

I confirm with my signature that all information given is true. I am aware that incorrect or incomplete disclosure of information constitutes a punishable offence.

Tax representation (name, address, phone N°)

Date, signature



# Application for loss carryback to the 2019 or 2018 assessment year

(§ 124b CCCLV of the Austrian Income Tax Act 1988 in conjunction with the COVID-19 Loss Consideration Ordinance, BGBl. II N° 405/2020)



## 1. Loss carryback to the 2019 assessment year

I request that losses from operating income in 2020 that are suitable for carryback and (after addition of any COVID-19 reserves considered in the assessment in 2019) not offset in the determination of the total amount of income under the assessment in 2020 be deducted from the total amount of income before special expenses and extraordinary burdens in the **assessment in 2019 (loss carryback to 2019)**

For the **assessment 2019** the following is to be deducted as loss carryback: 1, 2, 4)

€

- I certify that the loss has been determined by proper accounting or by proper income-expenditure accounting.
- The 2020 loss carried back to 2019 comes from another taxpayer (*relevant only in case of legal succession*).

I confirm with my signature that all information given is correct. I am aware that incorrect or incomplete disclosure of information constitutes a punishable offence.

Tax representation (name, address, phone N°)

Date, signature

## 2. Loss carryback to the 2018 assessment year

I apply for losses from operating income in 2020 that are suitable for carryback, if and insofar as they could not be deducted under the assessment 2019 (Item 1), to be deducted from the total amount of income before special expenses and extraordinary burdens under the **assessment 2018 (loss carryback to 2018)**.

For the **assessment 2018** the following is to be deducted as loss carryback: 2, 3, 4)

€

- The 2020 loss carried back to 2018 comes from another taxpayer (*relevant only in case of legal succession*).

I confirm with my signature that all information given is correct. I am aware that incorrect or incomplete disclosure of information constitutes a punishable offence.

Tax representation (name, address, phone N°)

Date, signature

<sup>1)</sup> The lowest absolute value from Items a to d is decisive:

- Non-compensated losses from operating income 2020 (negative total amount of operating income 2020 after addition of any COVID-19 reserves considered in the assessment 2019)
- Negative total amount of income in 2020
- Positive total amount of income 2019
- € 5 million

<sup>2)</sup> The loss carryback is to be considered in the 2020 tax return in Item 21.3 in code **152** as an additional amount to the negative total amount of income.

<sup>3)</sup> The lowest absolute value from Items a to c is decisive:

- Losses from operating income in 2020 that is suitable for carryback and not offset by loss carryback in 2019
- Positive total amount of income 2018
- € 2 million

<sup>4)</sup> If the year in question has already been finally assessed, the application is deemed to be a retroactive event within the meaning of § 295a of the Austrian Federal Tax Code and allows for an amendment of the decision for consideration of a loss carryback.



# Application for consideration of COVID-19 reserves into the 2020 assessment due to deviating business year 2020/2021

(§ 124b CCCLV of the Austrian Income Tax Act 1988 in conjunction with the COVID-19 Loss Consideration Ordinance, BGBl. II N° 405/2020)



## Please note:

This application can be made only in the case of a **deviating business year 2020/2021**, unless a request has already been made to consider the COVID-19 reserves for the 2019 assessment.

There is an option for a deviating business year 2020/2021:

- Consideration of the COVID-19 reserves in the assessment in **2019** and assessment of the anticipated negative total amount of operating income in the assessment in **2020**; in this case, this application is not admissible.
- Consideration of the COVID-19 reserves in the assessment in **2020** and assessment of the expected negative total amount of operating income in the assessment in **2021**, in which case this application is to be submitted here.

**Please tick the appropriate box** (both conditions must be fulfilled):

- There is a deviating business year 2020/2021.
- No COVID-19 reserves are/were considered in the 2019 assessment.

Since the total amount of the operating income for the business year 2020/21 is likely to be negative in the assessment 2021, for the assessment 2020 I request consideration of COVID-19 reserves totalling:

155

€

## Notes on the calculation of the reserves:

1. The COVID-19 reserves can be formed without further evidence up to the amount of **30% of the positive total amount of the operating income of the assessment 2020** if, due to the COVID-19 pandemic, the advance payments for 2020 of income tax or corporate income tax have been reduced to zero or to the minimum corporation tax.
2. The COVID-19 reserves can be formed up to the anticipated negative total amount of the operating income of the assessment in 2021, but at most up to **60% of the positive total amount of the operating income of the investment in 2020**. In this case, the expected negative total amount of operating income of the assessment 2021 must be **credibly demonstrated** (carefully estimated). This estimate must be presented at the request of the tax office.
3. The COVID-19 reserves may not exceed the amount of **€ 5 million**.

## Please note:

1. If the year 2019 has already been finally assessed, the application is deemed to be a retroactive event within the meaning of § 295a of the Austrian Federal Tax Code and allows for an amendment of the decision for consideration of the COVID-19 reserves.
2. The COVID-19 reserves considered in the assessment in 2020 are to be **added** back to the total amount of operating income in the **assessment 2021**.

I confirm with my signature that all information given is correct. I am aware that incorrect or incomplete disclosure of information constitutes a punishable offence.

Tax representation (name, address, phone N°)

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

