



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.

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

Supplement to income tax return E 1 for individual entrepreneurs (operating income) for 2020

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).

Please see the completion instructions for this supplement (E 2). Please fill in one supplement per operation and business year! 1

Income from agriculture and forestry, **Income from self-employment**
if no flat-rate taxation is claimed

Income from commercial operation

Please note: In the case of full flat-rate taxation for **food retailers or general merchandise dealers**, you **only** need to complete **Item 6** in addition to the personal details.

Please use form E1a-K when using the **flat-rate taxation for small entrepreneurs**.

Please tick as applicable.

| | |
|---|--|
| 1. Current address | |
| Postcode | Company address (city, street, square, house №, staircase, door №) |
| Country (fill in only if not in Austria) | |
| 2. Information on the operation | |
| Balance sheet accounting in accordance with | <input type="checkbox"/> § 4 I <input type="checkbox"/> § 5 <input type="checkbox"/> 2 <input type="checkbox"/> Complete income-expenditure accounting in accordance with § 4 III 3 |
| <input type="checkbox"/> VAT gross system <input type="checkbox"/> VAT net system | <input type="checkbox"/> 4 <input type="checkbox"/> Basic flat rate pursuant to § 17 I 5 |
| <input type="checkbox"/> Flat rate for the hotel and restaurant industry | <input type="checkbox"/> 6 <input type="checkbox"/> Flat rate for chemists 7 |
| <input type="checkbox"/> Flat rate for artists/authors | <input type="checkbox"/> 8 <input type="checkbox"/> Flat rate for commercial agents 9 |
| <input type="checkbox"/> Flat rate for athletes | <input type="checkbox"/> 10 <input type="checkbox"/> Flat-rate taxation for non-accounting tradespersons 11 |
| Industry code (ÖNACE 2008) acc. to E 2 Please fill in! | <input type="checkbox"/> 12 <input type="checkbox"/> 84 <input type="checkbox"/> Mixed operation 12 |
| An application pursuant to § 5 II is submitted ("Continuation option") | <input type="checkbox"/> 13 <input type="checkbox"/> The application pursuant to § 5 II ("Continuation option") is revoked 13 |
| Start of the business year (DD.MM.YYYY) | <input type="checkbox"/> 14 End of business year (DD.MM.YYYY) <input type="checkbox"/> 14 |
| <input type="checkbox"/> An application pursuant to § 24 VI is made (building privilege in case of discontinuation of a business) 15 | |
| <input type="checkbox"/> I claim relief from double taxation on the basis of the Ordinance BGBl. II № 474/2002. 16 | |
| <input type="checkbox"/> During the assessment period, the company was reorganised | |

¹⁾ Please enter the complete 10-digit insurance № assigned by the Austrian social insurance provider here.

3. Profit determination 17

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 written.

| Income/operating revenue | Amounts in euros and cents |
|--|--|
| Income/operating revenue (revenues from goods and services) excluding the income reported in a notification pursuant to §109a – EKR 40–44 – including internal consumption (withdrawal value of current assets) Note: This code must be filled in at any rate (§ 61 V BAO). If necessary, the value "0" is to be entered. | 18 9040 |
| Income/operating revenue income recorded in a notification pursuant to § 109a EKR 40 – 44 Attention: This code must be filled in at any rate (§ 61 V BAO). If necessary, the value "0" is to be entered. | 19 9050 |
| investment income/withdrawal values of fixed assets EKR 460–462 before any divestiture to 463–465 or 783, respectively | 20 9060 |
| Only for balance sheet preparers: Internally produced and capitalised assets EKR 458–459 | 21 9070 |
| Only for balance sheet preparers: Inventory changes EKR 450–457 | 22 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) | 23 9090 |
| Only with VAT gross system: VAT collected for supplies and services (Note: Fill in only if the operating revenue is reported without VAT) | 24 9093 |
| Total of income/operating revenue (does not have to be filled in) | |
| Expenses/Operating expenses | |
| Goods, raw materials, auxiliary materials EKR 500–539, 580 | 25 9100 |
| Personnel provided (external personnel) and external services EKR 570–579, 581, 750–753 | 26 9110 |
| Personnel expenses ("own personnel") EKR 60–68 | 27 9120 |
| Depreciation fixed assets (e.g. depreciation for wear, low-value assets, EKR 700 – 708), unless these are to be reported in code 9134 and/or 9135 . | 28 9130 |
| Declining depreciation for wear (§ 7 Ia) for assets acquired or manufactured after 30-JUN-2020 | 29 9134 |
| Depreciation for wear for buildings that were acquired or manufactured after 30-JUN-2020 (§ 8 Ia, accelerated depreciation of buildings, maximally three times the rate of depreciation for wear) | 30 9135 |
| Only for balance sheet preparers: Depreciation of current assets if and insofar as the same exceeds the usual depreciation in the company – EKR 709 – and value adjustments to receivables | 31 9140 |
| Repair and maintenance costs (maintenance expenditure) for buildings EKR 72 | 32 9150 |
| Trip costs and travel expenses incl. mileage allowance and per-diems (excluding actual vehicle costs) EKR 734–737 | 33 9160 |
| Actual vehicle costs (excluding depreciation for wear, leasing and mileage allowance) EKR 732–733 | 34 9170 |
| Rental and lease expenses, leases EKR 740–743, 744–747 | 35 9180 |
| Commissions to third parties, license fees EKR 754–757, 748–749 | 36 9190 |
| Advertising and representation expenses, donations not included in codes 9243 to 9246 , gratuities, EKR 765–769 | 37 9200 |
| Book value of disposed assets EKR 782 | 38 9210 |
| Interest and similar expenses EKR 828–834 | 39 9220 |
| Profit shares of typical silent partners within the meaning of § 27 II 4 | 40 9258 |
| Own compulsory insurance contributions, contributions to pension and support institutions and contributions to self-employment provision schemes | 41 9225 |
| 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. ²⁾ | 42 9243 |

2) Please note: The amounts to be entered here must not be included in an electronic transmission of special expenses data to the tax office. However, if this is the case, you must correct the electronic transmission of the special expenses data. Please use Form L 1d to this purpose.



| | | | |
|--|----------------|---|-------------|
| Corporate donations to charitable organisations, benefited fund-raising associations, etc. <i>Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.</i> ²⁾ | 42 | 9244 | |
| Corporate donations to environmental organisations and animal shelters <i>Deductible only if the institution concerned is included in the list of benefited institutions of the Federal Ministry of Finance.</i> ²⁾ | 42 | 9245 | |
| Corporate donations to volunteer fire departments and regional fire-fighting associations ²⁾ | 42 | 9246 | |
| Contributions to the assets of a non-profit foundation ²⁾ | 43 | 9261 | |
| Grants to the Innovation Foundation for Education and its subfoundations ²⁾ | 44 | 9262 | |
| Other expenses/operating expenses not included in the above codes (excluding flat-rate operating expenses), changes in capital – balance <i>(In case of the VAT gross system: incl. VAT payment charge, but without code 9233)</i> | 45 | 9230 | |
| Only with VAT gross system: VAT paid for supplies and services (Note: May be filled only in if the operating expenses are reported without VAT) | 24 | 9233 | |
| Flat-rate operating expenses | 46 | 9259 | |
| Total of expenses/operating expenses (does not have to be filled in) | | | |
| Income from participations in partnerships held by the company – | | 9237 | |
| Result from Supplement E 11 | | | |
| Donations from business assets considered when determining the positive income pursuant to code 9237 donations from business assets considered | 9249 | | |
| Profit/Loss [Unless corrections and additions are made in accordance with Item 4, please transfer this amount in Form E 1 to Items 10, 11) or 12.)] | 47 | | |
| 4. Corrections and additions to the profit determination in accordance with Item 3 (fiscal increase/decrease calculation) 48 | | | |
| Corrections that increase the profit are to be reported without sign, corrections that decrease the profit with negative leading sign ("–"). | | | |
| Corrections to depreciation of fixed assets pursuant to code 9130 | 49 | 9240 | |
| Corrections to depreciation of fixed assets pursuant to code 9134 | | 9268 | |
| Corrections to depreciation of fixed assets pursuant to code 9135 | | 9269 | |
| Corrections to depreciation of current assets if and insofar as these exceed the usual depreciation in the company and value adjustments to receivables – code 9140 | 50 | 9250 | |
| Corrections to motor vehicle costs | 51 | 9260 | |
| Corrections to rental and lease expenses, leasing (EKR 740–743, 744–747) code 9180 | 52 | 9270 | |
| Corrections to advertising and representation expenses, donations, gratuities (EKR 765–769) – code 9200 | 53 | 9280 | |
| Corrections concerning donations of codes 9243, 9244, 9245, 9246 | 42 | 9317 | |
| Correction concerning contributions to the assets of a non-profit foundation – code 9261 | 43 | 9322 | |
| Corrections concerning donations to the Innovation Foundation for Education and its sub-foundations – code 9262 | 44 | 9325 | |
| Corrections concerning remuneration for work and services (§ 20 I 7 and 8) | 54 | 9257 | |
| Income from corporate financial assets that are not subject to tariff tax | | | |
| a) deduction of income subject to final taxation or to the special tax rate from the transfer of capital (capital yields) | 55 | 9283 | – |
| b) Consideration of income subject to the special tax rate from realised value increases and derivatives (capital gains or losses, respectively) | 56 | | |
| Corrections to income from realised value increases and derivatives (capital gains or losses, respectively) | 57 | 9305 | |
| <i>Note for entry into code 9289: If the balance is positive, this is to be entered with a minus; if the balance is negative, 45% of the balance is to be entered with a plus.</i> | Capital gains | | |
| | Capital losses | | |
| | Balance | 58 Positive / negative balance | 9289 |

²⁾ Please note: The amounts to be entered here must not be included in an electronic transmission of special expenses data to the tax office. However, if this is the case, you must correct the electronic transmission of the special expenses data. Please use Form L 1d to this purpose.



Income from the sale, withdrawal or write-up or depreciation of business premises that are not subject to tariff tax 59

Corrections to income from the sale, withdrawal or write-up or write-down of business premises not subject to tariff tax

60 9285

Note for entry into code 9316: If the balance is positive, this is to be entered with a minus; if the balance is negative, 40% of the balance is to be entered with a plus.

Capital gain(s)
Pursuant to § 30

Capital losses(s)

Balance

61 Positive / negative balance 9316

Income from the **granting of line rights-of-way** (§ 107) not covered under Item 3,

which is taxable to the amount of 33% of the amount paid out (without VAT)

as certified by an expert opinion

(exercise of the standard taxation option pursuant to § 107 XI)

62 9326

The mode of profit determination (§ 4 X) was changed.

Amount of adjusted net gain/loss carried forward
(Losses in full if no entry has to be made in code 9242)

63 9010

One-seventh amounts from an adjusted net loss carried forward of the current year and/or a previous year

64 9242

Surcharge/reduction pursuant to § 4 II

65 9247

Other changes – Balance

66 9290

Profit/loss after making the above corrections and additions
(does not have to be filled in)

Tax-free profit allowance 67

Basic tax allowance (if no full flat-rate taxation for individual food products or mixed goods is claimed in accordance with Item 6)

68 9221 –

The basic tax allowance is waived

69

Investment-related tax-free profit allowance for tangible assets

Note: This entry is a prerequisite for consideration of the tax allowance

70 9227 –

Investment-related tax-free profit allowance for securities

Note: This entry is a prerequisite for consideration of the tax allowance

71 9229 –

Tax-free profit allowance to be taxed subsequently

72 9234

Sale/discontinuation of business, income to be excluded

(Partial) operation was sold or discontinued

Amount of gains on disposal (before tax allowance)/loss on disposal

73 9020

Tax allowance for gain on disposal in accordance with § 24 IV

74 9021 –

Amount of profit or loss to be excluded

75 9030

Fiscal profit/loss

[Please transfer this amount to Items 10, 11 or 12) on Form E 1.]

76

5. Balance sheet items (ONLY for balance sheet preparers pursuant to §§ 4 I or V)

Private withdrawals (less private contributions)

EKR 96 (Please indicate the leading sign in case of negative amounts!)

77 9300

Real estate

EKR 020-022

78 9310

Buildings on own land

EKR 030, 031

79 9320

Financial assets

EKR 08-09

80 9330

Inventories

EKR 100-199

81 9340

Receivables from goods and services

EKR 20-21

82 9350

Other provisions (without provisions for severance payments, pensions or taxes)

EKR 304-309

83 9360

Liabilities to credit institutions and financial institutions

EKR 311-319

84 9370



| 6. Income from commercial full flat-rate taxation for food retailers or general merchandise dealers | | 85 |
|--|----|------|
| Income determined at a flat rate | | 9006 |
| Code 9006 comprises a basic tax allowance totalling | | 9007 |
| <input type="checkbox"/> The mode of profit determination (§ 4 X) was changed. Amount of adjusted net gain/loss carried forward (Losses in full if no entry has to be made in code 9242) | 63 | 9010 |
| One-seventh amounts from an adjusted net loss carried forward of the current year and/or a previous year | 64 | 9242 |
| <input type="checkbox"/> (Partial) operation was sold or discontinued Amount of gains on disposal (before tax allowance)/loss on disposal | 73 | 9020 |
| Tax allowance for gain on disposal in accordance with § 24 IV | | 9021 |
| <input type="checkbox"/> An application pursuant to § 24 VI is made (building privilege in case of discontinuation of a business) | 15 | |
| <input type="checkbox"/> During the assessment period, the company was reorganised | | |

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

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

