

2021



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 style="border: 2px solid red; width: 100px; height: 20px;" type="text"/>	<input style="border: 2px solid red; width: 100px; height: 20px;" type="text"/>	<input style="border: 2px solid red; width: 100px; height: 20px;" type="text"/>
SURNAME		<input style="border: 2px solid red; width: 100px; height: 20px;" type="text"/>
FIRST NAME		TITLE
<input style="border: 2px solid red; width: 100px; height: 20px;" type="text"/>		<input style="border: 2px solid red; width: 100px; height: 20px;" type="text"/>

Income tax return for 2021 and Application for loss carryback to the 2020 or 2019 assessment year

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.

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 (FinanzOnline).

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

Please tick as applicable.

1. Further personal data

1.1 Sex

female male inter/divers/open

1.2 Marital status on 31-DEC-2021 (Please tick only one box)

<input type="checkbox"/> married/in registered partnership	<input type="checkbox"/> domestic partnership
<input type="checkbox"/> single	<input type="checkbox"/> permanently separated
<input type="checkbox"/> divorced	<input type="checkbox"/> widowed

since date (DD.MM.YYYY)

2. Current residential address

2.1 Street

2.2 House №

2.3 Staircase

2.4 Door №

2.5 Country²⁾

2.6 City

2.7 Postcode

2.8 Telephone №

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

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



3. Partner ³⁾

3.1 Surname

3.2 First name

3.3 Title

3.4 10-digit Austrian Social Security Number according to e-card ¹⁾

3.5 Date of birth (DDMMYYYY) (If **no** social security Nº 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

Number of children for whom I or my partner have/has received family allowance for at least **seven months**.

4.3 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 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 2022**, as for 2021 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).

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

³⁾ **Partners** are only spouses, registered partners or cohabitantes 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 7	11. Employment work 8	12. Commercial operation 9
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 ⁴⁾			
2. As a participant (co-entrepreneur) – result from Supplement E 11 ⁴⁾			
3. Of which to be excluded due to apportionment of income for 3 years 10	311 –	321 –	327 –
for 5 years 11	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. <i>In code 325, therefore, 2/3 must be excluded.</i> 5)		325 –	
5. Partial amounts to be applied from an income apportionment pursuant to Item 3 and/or 4 of another year 13	314 +	324 +	326 +
6. In case of exercise of the standard taxation option pursuant to Item 8.1: Operating capital yields (fructus and capital) not included in Item 1 and/or 2, unless included in codes 917/918/919 14	780 +	782 +	784 +
7. In case of exercise of the standard taxation option pursuant to Item 8.1: Operating capital yields (fructus and capital) not included in the codes 780/782/784 , to which foreign withholding tax must be credited 15	917	918	919
8. In case of exercise of the standard taxation option pursuant to Item 8.2: Capital gains concerning business premises not included in Item 1 and/or 2 above 16	500 +	501 +	502 +
Total of 1 to 8		310	320
9. Income apportionment pursuant to § 37 IV 17			
9.1 <input type="checkbox"/> Pursuant to § 37 IV, I request that earnings pursuant to § 21 be considered evenly distributed over three years. ⁶⁾			
9.2 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		
9.3 <input type="checkbox"/> I declare that the apportionment of earnings will end in the reporting year (§ 37 IV 8) Please note: Code 151 must not be filled in.			
Special tax rates			
Operating capital yields to be taxed at the special tax rate			
10. Domestic and foreign capital yields (fructus and capital) not included in codes 310/320/330 , to which no foreign withholding tax is to be credited and which are to be taxed at the special tax rate of 27.5% . 18	946 +	947 +	948 +
11. Domestic and foreign capital yields not included in codes 310/320/330 , to which no foreign withholding tax is to be credited and which are to be taxed at the special tax rate of 25% . 18	781 +	783 +	785 +
12. Domestic and foreign capital yields (fructus and capital) not included in codes 310/320/330 , to which no foreign withholding tax is to be credited and which are to be taxed at the special tax rate of 27.5% . 19	949 +	950 +	951 +
13. Domestic and foreign capital yields not included in the codes 310/320/330 , to which foreign withholding tax is to be credited and which are to be taxed at the special tax rate of 25% . 19	920 +	921 +	922 +
Capital gains concerning business premises to be taxed at the special tax rate			
14. Capital gains relating to business premises that are to be taxed at the special tax rate of 30% 20	961 +	962 +	963 +
15. Capital gains relating to business premises that are to be taxed at the special tax rate of 25% 20	551 +	552 +	553 +

⁴⁾ **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.

⁵⁾ 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.

⁶⁾ If the application was already submitted in the previous year, it does not need to be submitted again.



Tax to be credited

on operating **capital yields** (capital gains tax, foreign withholding tax)

16. Capital gains tax totalling 27.5% if and insofar as it is attributable to domestic operating capital yields	955	+	956	+	957	+
17. Capital gains tax totalling 25% if and insofar as it is attributable to domestic operating capital yields	580	+	581	+	582	+
18. Creditable foreign withholding tax attributable to operating capital yields subject to the special tax rate of 27.5%	958	+	959	+	960	+
19. Creditable foreign withholding tax attributable to operating capital yields subject to the special tax rate of 25%	923	+	924	+	925	+

on **capital gains** relating to **business premises** (real estate income tax, foreign tax, special advance payment)

20. Real estate income tax totalling 30% if and insofar as it is attributable to operating income from real estate sales	964	+	965	+	966	+
21. Real estate income tax totalling 25% if and insofar as it is attributable to operating income from real estate sales	583	+	584	+	585	+
22. Special advance payment to the amount of 30% , if and insofar as it is attributable to operating income from real estate sales ⁷⁾	967	+	968	+	969	+
23. Special advance payment to the amount of 25% , if and insofar as it is attributable to operating income from real estate sales ⁷⁾	589	+	590	+	591	+
24. Creditable foreign tax that is attributable to income from operational real estate sales that is subject to the special tax rate of 30%	970	+	971	+	972	+
25. Creditable foreign tax that is attributable to income from operational real estate sales that is subject to the special tax rate of 25%	586	+	587	+	588	+

on **income from line rights-of-way** 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	6	286	+	287	+	288	+
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Income included in code **330**, 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*)

491

Income included in code **330** that increases the contribution pursuant to Annex 2 to the Austrian Farmers' Social Insurance Act (e.g. *income from secondary agricultural and forestry activities*)

492

13. On-hold regulations (§ 2 IIa and § 23a)

The operating income includes losses not eligible for compensation within the meaning of § 2 IIa:

a) Own operation **21** **341** +

b) Participations **22** **342** +

Losses from previous years that can be offset are to be offset with positive operating income to the amount of:

a) Own operation **23** **332** -

b) Participations **23** **346** -

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 **9405/7405** of Supplement E 6a-1)

24 **509** -

Non-operating income includes losses not eligible for compensation within the meaning of § 2 IIa

25 **371** +

Losses from previous years are to be offset with positive **non-operating income** to the amount of:

26 **372** -

14. Income from employment

Number of domestic salary- or pension-paying bodies in 2021

14.1 If there are no remunerations, please enter the value 0 (zero). Enclosing pay slips is **not** required.

The following remunerations are not included in the "number of salary- or pension-paying bodies":

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.

If you have received several pensions that have already been **jointly taxed**, you must specify a **single agency paying out the pension** for these jointly taxed pensions.

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**.

7) Please note: Please enter here only the amount that has been paid as a special advance payment for operational 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**.





15. Lump sum for commuters / commuters' euro Explanations on the lump sum for commuter/commuters' euro and the increased transport deduction can be found in the Tax Book 2022. [28]

Fill in only if not already considered by your employer to the correct amount. Note: Codes **718** and **916** are to be filled in together. Calculation according to commuter calculator at bmf.gv.at/pendlerrechner.

15.1 Lump sum for commuters – actual annual amount due	718
15.2 Commuters' euro (tax credit) – actual annual amount due	916

16. Income-related expenses

16.1 Income-related expenses **without crediting against** the lump sum for income-related expenses **Please note:** A **home office flat rate** to be considered as income-related expenses is automatically considered from the pay slips and is therefore **not** to be reported.

16.1.1 Trade union membership fees and other contributions to occupational or professional associations and interest groups – **total annual amount actually due** – with the exception of works council contributions. Fill in only if not already considered by your employer to the correct amount (in the pay slip). ⁸⁾

717

16.1.2 Total expenditure in **2021** for **ergonomically suitable furniture for home offices** (e.g. desk, swivel chair, desk lamp) **for at least 26 home office days**

Please note: No entry may be made in code 159. Here enter only expenditures for the year **2021 (to the full amount)**. Expenditures of the year 2021 that exceed the maximum amount for 2021 will not be considered in the 2021 assessment; however, they will be automatically for the assessments in 2022 and, if applicable, in 2023 as well. Amounts from 2020 that have exceeded the maximum amount of € 150 will be automatically considered for the 2021 assessment and may no longer be specified here. ²⁹⁾

158

16.1.3 Compulsory contributions due to marginal employment and compulsory contributions for co-insured family members and social security contributions paid in by the insurees themselves

274

Further income-related expenses – Please enter in each case 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.

16.2 Income-related expenses **with crediting against** the lump sum for income-related expenses

16.2.1 Exact designation of your job-related activity (e.g. "cook", "saleswoman"; "employees" or "worker" is not sufficient)

16.2.2 Digital work equipment (e.g. computer) **without** reduction by a home office flat rate (for purchases over € 800, enter only the annual depreciation here)

169

16.2.3 Other work equipment **not to** be reported in code 169 (for purchases over € 800, enter only the annual depreciation here)

719

16.2.4 Specialised literature (no general educational works such as encyclopaedias, reference works, newspapers, etc.)

720

16.2.5 Job-related travel costs (without travel expenses residence/workplace and trips home)

721

16.2.6 Training, continued training and retraining costs

722

16.2.7 Costs for journeys home

300

16.2.8 Costs for two households

723

16.2.9 Study **Note:** No entry may be made in code 158. Deductible only if the study is the centre of the entire professional activity.

159

16.2.10 Other income-related expenses not included in 16.2.2 to 16.2.9 (e.g. works council contribution) **Please note:** A **home office flat rate** to be considered as income-related expenses is automatically considered from the pay slips and must **not** be entered here

724

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

A: Performing artist

FM: Forestry worker with power saw

V: Travelling salespersons ¹⁰⁾

B: Stage staff, movie actor/actress

FO: Forestry worker without power saw

P: Members of an urban, municipal or local council

F: Person working in the TV industry

Ranger, professional hunter in the forest ranger service

E: Expatriate in the sense of § 1 XI of the Ordinance 8), 9)

J: Journalist

HA: House caretaker, if and insofar as subject to the Austrian House Caretaker Act

M: Musician

HE: Home worker

Occupation or profession – brief designation

Periods of activities: Start (DDMM) – End (DDMM)

Reimbursements ¹⁰⁾

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

⁸⁾ If the employer has already considered the correct amount, no entry needs to be made here. Otherwise, the total amount is to be entered.

⁹⁾ 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.

¹⁰⁾ 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. Income from capital assets

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

18. Income from rentals and leasing

18.1 From land and buildings – Result from Supplement(s) E 1b	
18.2 As a participant – Result from Supplement E 11	
18.3 Income from the sale of claims to tenancy or lease fees (§ 28 I 4)	546
18.4 Income from the granting of line rights-of-way (§ 107), <input type="checkbox"/> which is taxable to the amount of 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)	547
18.5 Other income from rentals and leasing (e.g. income from business leasing after discontinuation of a business)	373
	Total of 18.1 to 18.5 370
18.6 Deductible one-fifteenth amounts of a loss from private real estate sales in the assessment year in accordance with Item 19.1.3 or a previous year (maximally balance from Items 18.1, 18.2 and 18.3)	973
18.7 <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 18.1, 18.2 and 18.3. To be considered (60% of the amount pursuant to Item 19.1.3, maximally the balance)	974

19. Income from private real estate sales

<input type="checkbox"/> The sale (also) relates to real estate previously withdrawn from business assets at book value	
19.1 Income from the real estate sales to which the special tax rate is applicable	30% 33 25% 34
19.1.1 Income from real estate sales determined at a flat rate (§ 30 IV "Legacy assets") (14% of the sale proceeds; § 30 IV 2)	985 + 572 +
Income from real estate sales after reclassification (60% of the sale proceeds; § 30 IV 1)	986 + 573 +
<input type="checkbox"/> In the determination of the income pursuant to codes 985/986 or 572/573 , respectively, a subsequent recognition of preferentially treated manufacturing expenses was made (§ 30 IV last sentence)	
19.1.2 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")	987 574
19.1.3 Balance from codes 985/986/987 and 572/573/574 , respectively	38
19.1.4 Creditable real estate income tax , which is attributable to income from private real estate sales and was paid by the party representative ¹¹⁾	988 576
19.1.5 Special advance payment paid if and insofar as it is attributable to income from private real estate sales ¹²⁾	989 579
19.1.6 Foreign tax to be credited against income from private real estate sales pursuant to Item 19.1	997 578
19.2 Income from real estate sales subject to the tariff	
19.2.1 Income from real estate sales against pension ("Legacy and new assets"; § 30a IV)	39 575
19.2.2 Creditable foreign tax attributable to income from private real estate sales pursuant to Item 19.2	975

20. Other income

20.1 Recurring remunerations (§ 29 I)	40 800
20.2 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 st StabG (Austrian Stability Act)2012)	41 801
20.3 Income from the sale of debt securities and derivatives acquired between 01-OCT-2011 and 31-MAR-2012 (§ 124b CLXXXIV second bullet, 27.5%)	42 503
20.4 Non-operating income from benefits (§ 29 III)	43 803
20.5 Official fees (§ 29 IV)	44 804

Please note:

11) 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.
12) 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**.



21. Subsequent taxation

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

45 792 +

22. COVID-19 reserves, loss carryback, total amount of income

22.1 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 2020 assessment and/or when claiming the loss carryback.

22.2 Addition of the COVID-19 reserves deducted in the 2020 assessment

157 +

22.3 **Loss carryback** (§ 124b CCCLV in conjunction with the COVID-19 Loss Consideration Ordinance, BGBI. II № 405/2020) The loss carryback was applied for. The negative total amount of income in 2021 should therefore be reduced in this respect by the amount of *(total value from the application for loss carryback; possible only in case of deviating business year 2020/2021)*

152 +

22.4 **Total amount of income** (after consideration of Items 22.2 and 22.3)
Does not need to be filled in

23. Tariff benefits, special cases

23.1 Income not to be included in code **167** and for which I claim the one-half tax rate

46 423

23.2 Income for special uses of woodland for which I claim the one-half tax rate

47 167

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

Quota to be achieved in %

496

48 386

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

49

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

50 978

Of this amount, assets of the

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

50 235

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

50 991

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

51 979

Of this amount, assets of the

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

51 559

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

51 993

The tax liability is

to be determined according to the tariff

using a tax rate of 27.5% (partial limitation of the taxation right)

23.7 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

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

52 806

23.9 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**.

53 980

23.10 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

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

309

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

54 983

23.13 For the assessment period, I claim elimination of the additional tax burdens arising from an inflow by applying a flat-rate average tax rate (§ 103 I in conjunction with the Austrian Settlement Facilitation Ordinance (*Zuzugsbegünstigungsverordnung*) 2016, BGBI. 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.*

55

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

56

375





24. Foreign income

24.1	Included in the income are the following: <i>Foreign income for which Austria has the right of taxation, excluding income according to items 10–12, sub-items 7, 10–13, excluding income from private real estate sales pursuant to item 19, excluding income from capital assets pursuant to Supplement E 1kv and excluding income according to code 359 of Supplement L 1i</i>	395
24.2	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	396
24.3	Not to be included in the income are the following: Tax-exempt foreign income subject to the progression proviso not included in code 453 of Supplement L 1i.	440
24.4	Foreign losses In the determination of the income, foreign losses determined under Austrian tax law were considered maximally to the extent of the loss under foreign tax law (Note: Code 746 and/or 944 must at any rate be filled in if foreign losses are taken into account.)	
24.4.1	Losses considered from countries with which comprehensive administrative assistance exists	746
24.4.2	Losses considered from countries with which no comprehensive administrative assistance exists	944

25. Special expenses

[60]

Obligatory contributions to legally recognised churches or religious communities, donations to beneficiary recipients as well as contributions for voluntary continued insurance in the statutory pension insurance and for the subsequent acquisition of insurance periods are automatically considered and do not have to be declared. You can view the transmitted data in FinanzOnline. If something is not correct or missing from these data, please contact the recipients of the payment directly for clarification. Only they can correct something or send what is missing. 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.

25.1	Pensions or permanent liabilities	280
25.2	Tax consultancy costs	460
25.3	Deduction of losses Pending loss deductions from previous years (total amount of all deductible losses)	462

26. 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.

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

28. Tax office decision on tax allowances

[62]

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

28.2 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 Nº)

Date, signature



Application for loss carryback to the 2020 or 2019 assessment year

(§ 124b CCCLV of the Austrian Income Tax Act 1988 in conjunction with the COVID-19 Loss Consideration Ordinance, BGBl. II № 405/2020)



Please note:

This application can only be made in the case of a **deviating 2020/2021 business year**, unless an application has already been made in the 2020 assessment to take the loss from the 2020 assessment into account in the 2019 or 2018 assessment by way of loss carryback.

1. Loss carryback to the 2020 assessment year

I request that losses from operating income in 2021 that are suitable for carryback and (after addition of any COVID-19 reserves considered in the assessment in 2020) not offset in the determination of the total amount of income under the assessment in 2021 be deducted from the total amount of income before special expenses and extraordinary burdens in the **assessment in 2020 (loss carryback to 2020)**

For the **assessment 2020** 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 2021 loss carried back to 2020 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 №)

Date, signature

2. Loss carryback to the 2019 assessment year

I apply for losses from operating income in 2021 that are suitable for carryback, if and insofar as they could not be deducted under the assessment 2020 (Item 1), to be deducted from the total amount of income before special expenses and extraordinary burdens under the **assessment 2019 (loss carryback to 2019)**.

For the **assessment 2019** the following is to be deducted as loss carryback: 2, 3, 4)

€

- The 2021 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 №)

Date, signature

1) The absolute value from points a to d is decisive (the maximum extent does not have to be exhausted):

- a. Non-compensated losses from operating income 2021 (negative total amount of operating income 2021 after addition of any COVID-19 reserves considered in the assessment 2020)
- b. Negative total amount of income in 2021
- c. Positive total amount of income 2020
- d. € 5 million

2) The loss carryback is to be considered in the 2021 tax return in Item 22.3 in code **152** as an additional amount to the negative total amount of income.

3) The lowest absolute value from Items a to c is decisive:

- a. Losses from operating income in 2021 that is suitable for carryback and not offset by loss carryback in 2020
- b. Positive total amount of income 2019
- c. € 2 million

4) 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.

