

To the

- Tax Office Austria, P.O. Box 260, A-1000 Vienna
- Tax Office for Large Companies, P.O. Box 251, A-1000 Vienna

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

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	Date of birth (If there is no social security N ^o , to be filled in at any rate)
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
SURNAME		
<input style="width: 100%; height: 20px;" type="text"/>		
FIRST NAME	TITLE	
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	

Supplement for income from a participation in a partnership/association for 2021

Please complete and sign this supplement and submit it to the tax office together with your income tax return (E 1 or E 7, respectively).
 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).

Name and address of the partnership/association:	Tax number				Total amount				
						<input type="checkbox"/> Participation is held in the business assets ¹⁾	<input type="checkbox"/> Participation is held in the business assets ¹⁾	<input type="checkbox"/> Participation is held in the business assets ¹⁾	<input type="checkbox"/> Participation is held in the business assets ¹⁾
						<input type="checkbox"/> The result was determined by flat-rate calculation for small entrepreneurs ²⁾	<input type="checkbox"/> The result was determined by flat-rate calculation for small entrepreneurs ²⁾	<input type="checkbox"/> The result was determined by flat-rate calculation for small entrepreneurs ²⁾	<input type="checkbox"/> The result was determined by flat-rate calculation for small entrepreneurs ²⁾
1. Income from agriculture and forestry									

¹⁾ If the participation is held in the business assets, in the case of taxpayers subject to unlimited tax liability, the profit/loss share according to **Item 1, 2 or 3** (without making deductions pursuant to Items 4 or 5, respectively) must be reported in code **9237** of Supplement E 1a. No separate (additional) statement may be made in Items 10 to 12 line 2 of the income tax return (E 1). In the case of taxpayers with limited liability to pay taxes, the profit/loss share in accordance with **Item 6** (after any deductions pursuant to Items 4 or 5, respectively, have been made) must also be reported in Items 1 to 3 line 1 of Form E 7. No separate (additional) statement may be made in Items 1 to 3 line 2.

²⁾ Concerns only income from **self-employment** or income from **trade or business**. The box must be ticked if the (prorated) result from the partnership/group of persons was determined by means of flat-rate taxation for small entrepreneurs (§ 17 IIIa). **Please note:** In this case, the flat-rate taxation for small entrepreneurs for a single business (Form **E 1a-K**) may **not** be claimed. Otherwise, the determination procedure would have to be changed.



2. Income from self-employment					
3. Income from commercial operation					
4. Deduction of income from the capital transfer (capital yields) and/or the positive balance of capital gains and losses from operating capital assets included in the profit/loss share and eligible for final taxation or subject to a special tax rate. ³⁾	-	-	-	-	-
5. Deduction of capital gains relating to business premises included in the profit/loss share, if and insofar as the special tax rate is applicable to these. ^{4), 5)}	-	-	-	-	-
6. Addition of operating income due to the granting of rights-of-way in case of exercise of the standard taxation option (§ 107 XI of the Income Tax Act 1988) ⁶⁾	+	+	+	+	+
7. Operating income after consideration of Items 4, 5 and 6 ⁷⁾					
8. Income from rentals and leasing					
9. Addition of income from rental and leasing due to the granting of rights-of-way in case of exercise of the standard taxation option (§ 107 XI of the Income Tax Act 1988) ⁶⁾					
10. Income from rentals and leasing after consideration of Item 9 ⁸⁾					

- ³⁾ **Please note:** If the profit is offset against an on-hold amount pursuant to § 23a, only the reduced amount (0 if applicable) is to be entered here. The income deducted here is to be transferred to Items 10 to 12 line 6 in the income tax return (E 1) for standard taxation and to Items 10 to 12 lines 10, 11, 12, 13 for taxation at the special tax rate.
- ⁴⁾ **Please note:** If the profit is offset against an on-hold amount pursuant to § 23a, only the reduced amount (0 if applicable) is to be entered here. The income deducted here must be transferred to Items 10 to 12 line 7 in the income tax return (E 1) in the case of standard taxation and to Items 10 to 12 line 14, 15 in the case of taxation at the special tax rate.
- ⁵⁾ If necessary, here also corrections must be made with regard to the tax-free profit allowance if and insofar as this is attributable to capital gains relating to business capital assets or business premises, respectively, that are taxed at a special tax rate (no exercise of the standard taxation option pursuant to Item 8.1 or Item 8.2, respectively, in Form E 1). Accordingly, in Item 10 lines 11, 12, 13 and Item 10 lines 14, 15 and Item 11 lines 14, 15 of Form E 1, the value to be transferred is that which is reduced by the prorated tax-free profit allowance attributable to this income.
- ⁶⁾ Income from the granting of rights-of-way (§ 107 EStG) is subject to a withholding tax and does not have to be assessed. If you wish taxation of the income pro rata attributable to you in accordance with the general tax rate (standard taxation option, § 107 XI), the income (taking into consideration any tax-free profit allowance and/or amounts deductible under § 15 LuF PauschVO 2015) are to be entered here. They are then included into the result from Supplement E 11. If the investment is held as business assets, enter the income not here but in code 9326 of Supplement E 1a. To exercise the standard taxation option, please tick Item 8.3 in Form E 1. The withholding tax to be credited is to be entered in Form E 1, code 286/287/288, if it is operating income. In the case of income from rentals and leasing, the withholding tax to be credited is to be entered in Form E 1, code 596.
- ⁷⁾ Please transfer this amount into the income tax return (E 1) in Items 10 to 12 line 2 or into the income tax return for taxpayers with limited liability to pay taxes (E 7) in Items 1 to 3 line 2 or Item 6 line b), respectively.
- ⁸⁾ Please include this amount into the income tax return (E 1) in Item 18.2 or into the income tax return for taxpayers with limited liability to pay taxes (E 7) in Item 6b), respectively.





The share of income includes non-compensable losses within the meaning of § 2 IIa of the Austrian Income Tax Act 1988.	342				
Participation losses from previous years are to be offset against positive participation income to the amount of:	346				
In determining the income, donations, contributions to the assets of a charitable foundation or contributions to the Innovation Foundation for Education and its sub-foundations were considered to the amount of	930				
Capital gains tax attributable to operating capital yields					
Creditable foreign withholding tax attributable to operating capital yields that is to be set off					
Real estate income tax attributable to operating profits from real estate sales, paid under the tax N ^o of the partnership (OG or KG)					

Further participations existing

(select all that apply)

YES

NO

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 N^o)

I certify that the above information is **correct and complete** to the best of my knowledge and belief. I understand that the information will be checked, and that incomplete or incorrect disclosure of information is punishable. Should I subsequently find that the above declaration is incorrect or incomplete, I shall immediately comply with my duty of disclosure pursuant to § 139 of the Austrian Federal Tax Code.

Date, signature

