

2021

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 <div style="border: 1px solid black; display: flex; justify-content: space-between; height: 20px;"> </div>	10-digit Austrian Social Security Number according to e-card ¹⁾ <div style="border: 1px solid black; display: flex; justify-content: space-between; height: 20px;"> </div>	Date of birth (If there is no social security number, to be filled in at any rate) <div style="border: 1px solid black; display: flex; justify-content: space-around; padding: 2px;">D D M M Y Y Y Y</div>
SURNAME <div style="border: 1px solid black; height: 20px;"> </div>		
FIRST NAME <div style="border: 1px solid black; display: flex; justify-content: space-between; height: 20px;"> </div>	TITLE <div style="border: 1px solid black; display: flex; justify-content: space-between; height: 20px;"> </div>	

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

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

If the profit is determined **exclusively** by **flat-rate taxation for small entrepreneurs**, please use form E 1a-K.

Please tick as applicable.

1. Current address	
Postcode	Company address (city, street, square, house N ^o , staircase, door N ^o)
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 2	Complete income-expenditure accounting in accordance with § 4 III 3
<input type="checkbox"/> VAT gross system <input type="checkbox"/> VAT net system 4	<input type="checkbox"/> Basic flat rate pursuant to § 17 I 5
<input type="checkbox"/> Flat rate for the hotel and restaurant industry 6	<input type="checkbox"/> Flat rate for chemists 7
<input type="checkbox"/> Flat rate for artists/authors 8	<input type="checkbox"/> Flat rate for commercial agents 9
<input type="checkbox"/> Flat rate for athletes 10	<input type="checkbox"/> Flat-rate taxation for non-accounting tradespersons 11
<input type="checkbox"/> Flat-rate taxation for small entrepreneurs (only) in case of sale/abandonment of business and/or adjusted net gain/loss carried forward 12	
Industry code (ÖNACE 2008) acc. to E 2 13	Please fill in! 92 <input type="checkbox"/> Mixed operation 13
<input type="checkbox"/> An application pursuant to § 5 II is submitted ("Continuation option") 14	<input type="checkbox"/> The application pursuant to § 5 II ("Continuation option") is revoked 14
Start of the business year (DD.MM.YYYY) 15	End of business year (DD.MM.YYYY) 15

bmf.gv.at

Bundesministerium
Finanzen



¹⁾ Please enter the complete 10-digit insurance N^o assigned by the Austrian social insurance provider here.

One or several tax-exempt COVID-19 subsidy/ies has/have been received for which the deduction prohibition under § 20 II is to be taken into account in the 2021 assessment ²⁾		
<input type="checkbox"/> no	<input type="checkbox"/> yes	if yes, amount of subsidy/ies: 9341
One or several taxable COVID-19 subsidy/ies have been received that are to be included in the 2021 assessment ³⁾		
<input type="checkbox"/> no	<input type="checkbox"/> yes	if yes, amount of subsidy/ies: 9342
<input type="checkbox"/>	An application pursuant to § 24 VI is made (building privilege in case of discontinuation of a business)	16
<input type="checkbox"/>	I claim relief from double taxation on the basis of the Ordinance BGBl. II № 474/2002.	17
<input type="checkbox"/>	During the assessment period, the company was reorganised	
3. Profit determination 18		
<i>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.</i>		
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.		19 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.		20 9050
investment income/withdrawal values of fixed assets EKR 460–462 before any divestiture to 463–465 or 783, respectively		21 9060
Only for balance sheet preparers: Internally produced and capitalised assets EKR 458–459		22 9070
Only for balance sheet preparers: Inventory changes EKR 450–457		23 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)		24 9090
Only with VAT gross system: VAT collected for supplies and services (Note: Fill in only if the operating revenue is reported without VAT)		25 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		26 9100
Personnel provided (external personnel) and external services EKR 570–579, 581, 750–753		27 9110
Personnel expenses ("own personnel") EKR 60–68		28 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 .		29 9130
Declining-balance depreciation for wear (§ 7 1a)		30 9134
Accelerated depreciation of buildings (§ 8 1a)		31 9135
Only for balance sheet preparers: Depreciation of current assets if and insofar as the same exceeds the normal depreciation – EKR 707 – and value adjustments to receivables, insofar as they are not to be reported in key figure 9142		32 9140
Only for balance sheet preparers for business years beginning after 31-DEC-2020: Allocation to/divestiture of flat-rate value adjustments to receivables Please note: In the case of divestitures, the amount is to be reported with a negative sign.		33 9142
Repair and maintenance costs (maintenance expenditure) for buildings EKR 72		34 9150
Trip costs and travel expenses incl. mileage allowance and per-diems (excluding actual vehicle costs) EKR 734-737		35 9160
Actual vehicle costs (excluding depreciation for wear, leasing and mileage allowance) EKR 732-733		36 9170
Rental and lease expenses, leases EKR 740-743, 744-747		37 9180

²⁾ In particular in the following cases of tax-exempt COVID-19 subsidies, the deduction prohibition pursuant to § 20 II must be taken into account: Fixed-cost subsidy (Fixkostenzuschuss, FKZ) 800,000 (incl. advance FKZ 800,000 of the default bonus), loss compensation, short-time work subsidy. For the reduction of expenses, see in particular Rz 313b of the Austrian Income Tax Guide lines 2000.

³⁾ This includes in particular the default bonus as far as it concerns months of the year 2021 (cf. in particular Rz 313g of the Austrian Income Tax Guidelines 2000). A default bonus received is to be reported in code **9090**.





Commissions to third parties, license fees EKR 754-757, 748-749	38	9190	
Advertising and representation expenses, donations not included in codes 9243 to 9246, gratuities, EKR 765-769	39	9200	
Book value of disposed assets EKR 782	40	9210	
Interest and similar expenses EKR 828-834	41	9220	
Profit shares of typical silent partners within the meaning of § 27 II 4	42	9258	
Own compulsory insurance contributions, contributions to pension and support institutions and contributions to self-employment provision schemes	43	9225	
Expenses/expenditures for a study ⁴⁾	44	9275	
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. ⁵⁾	45	9243	
Corporate donations to charitable organisations, benefited fund-raising associations, etc. ^{5) 6)}	45	9244	
Corporate donations to environmental organisations and animal shelters ^{5) 6)}	45	9245	
Corporate donations to volunteer fire departments and regional fire-fighting associations ^{5) 6)}	45	9246	
Contributions to the assets of a non-profit foundation ^{5) 6)}	46	9261	
Grants to the Innovation Foundation for Education and its subfoundations ^{5) 6)}	47	9262	
Other expenses/operating expenses not included in the above codes (excluding flat-rate operating expenses), changes in capital – balance (In case of the VAT gross system: incl. VAT payment charge, but without code 9233)	48	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)	25	9233	
Flat-rate operating expenses	49	9259	
Total of expenses/operating expenses (does not have to be filled in)			
Income from participations in partnerships held by the company – Result from Supplement E 11		9237	
Donations from business assets considered when determining the positive income pursuant to code 9237 donations from business assets considered	9249		X
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).]	50		
4. Corrections and additions to the profit determination in accordance with Item 3 (fiscal increase/decrease calculation) 51			
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	52	9240	
Corrections to declining-balance depreciation according to code 9134		9268	
Corrections to acc. deprecation of buildings according 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	53	9250	
Value adjustment one-fifth amount to be recognised in the 2021 assessment pursuant to § 124b CCCLXXII lit. a in conjunction with lit. c ("legacy receivables")	54	9273	
Provision one-fifth amount to be recognised in the 2021 assessment pursuant to § 124b CCCLXXII lit. b in conjunction with lit. c ("legacy amounts")	55	9274	

4) The expenses/expenditures are deductible only if the study is the centre of the entire business activity.

5) 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.

6) Deductible only if the respective institution is included in the list of benefited donation institutions of the Federal Ministry of Finance.



Corrections to motor vehicle costs	56	9260	
Corrections to rental and lease expenses, leasing (EKR 740–743, 744–747) code 9180	57	9270	
Corrections to advertising and representation expenses, donations, gratuities (EKR 765–769) – code 9200	58	9280	
Corrections concerning donations of codes 9243, 9244, 9245, 9246	45	9317	
Correction concerning contributions to the assets of a non-profit foundation – code 9261	46	9322	
Corrections concerning donations to the Innovation Foundation for Education and its sub-foundations – code 9262	47	9325	
Corrections concerning remuneration for work and services (§ 20 I 7 and 8)	59	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)	60	9283	–
b) Consideration of income subject to the special tax rate from realised value increases and derivatives (capital gains or losses, respectively) 61			
Corrections to income from realised value increases and derivatives (capital gains or losses, respectively)	62	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	Positive / negative balance 63	9289
Income from the sale, withdrawal or write-up or depreciation of business premises that are not subject to tariff tax 64			
Corrections to income from the sale, withdrawal or write-up or write-down of business premises not subject to tariff tax	65	9285	
<i>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.</i>	Capital gain(s) Pursuant to § 30		
	Capital losses(s)		
	Balance	Positive / negative balance 66	9316
Income from the granting of line rights-of-way (§ 107) not covered under Item 3, which is taxable to the <input type="checkbox"/> amount of 33% of the amount paid out (without VAT) <input type="checkbox"/> as certified by an expert opinion (exercise of the standard taxation option pursuant to § 107 XI)	67	9326	
<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)	68	9010	
One-seventh amounts from an adjusted net loss carried forward of the current year and/or a previous year	69	9242	
Surcharge/reduction pursuant to § 4 II	70	9247	
Other changes – Balance	71	9290	
Profit/loss after making the above corrections and additions (does not have to be filled in)			
Tax-free profit allowance 72			
Basic tax allowance (if no full flat-rate taxation for individual food products or mixed goods is claimed in accordance with Item 6)	73	9221	–
<input type="checkbox"/> The basic tax allowance is waived	74		
Investment-related tax-free profit allowance for tangible assets Note: This entry is a prerequisite for consideration of the tax allowance	75	9227	–
Investment-related tax-free profit allowance for securities Note: This entry is a prerequisite for consideration of the tax allowance	76	9229	–
Tax-free profit allowance to be taxed subsequently	77	9234	





Sale/discontinuation of business, income to be excluded		
<input type="checkbox"/> (Partial) operation was sold or discontinued Amount of gains on disposal (before tax allowance)/loss on disposal	78	9020
Tax allowance for gain on disposal in accordance with § 24 IV	79	9021 –
Amount of profit or loss to be excluded	80	9030
Fiscal profit/loss [Please transfer this amount to Items 10), 11) or 12) on Form E 1.]	81	
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!)	82	9300
Real estate EKR 020-022	83	9310
Buildings on own land EKR 030, 031	84	9320
Financial assets EKR 08-09	85	9330
Inventories EKR 100-199	86	9340
Receivables from goods and services EKR 20-21	87	9350
Other provisions (excluding provisions for severance payments, pensions and taxes), unless they are to be reported in code 9363 – EKR 304 – 309	88	9360
Flat-rate provisions for other uncertain liabilities	89	9363
Liabilities to credit institutions and financial institutions EKR 311-319	90	9370
6. Income from commercial full flat-rate taxation for food retailers or general merchandise dealers 91		
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)	68	9010
One-seventh amounts from an adjusted net loss carried forward of the current year and/or a previous year	69	9242
<input type="checkbox"/> (Partial) operation was sold or discontinued Amount of gains on disposal (before tax allowance)/loss on disposal	78	9020
Tax allowance for gain on disposal in accordance with § 24 IV	79	9021 –
<input type="checkbox"/> An application pursuant to § 24 VI is made (building privilege in case of discontinuation of a business)		16
<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 N ^o)

Date, signature

