

To the

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

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	DESIGNATION OF THE PARTNERSHIP/ASSOCIATION

## Supplement to Form E 6a for the year 2021 1

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). Income from the granting of rights-of-way (§ 107) is to be included not in this supplement but, if the participant(s) exercise(s) the standard taxation option, in the participant's tax return (Supplement E 11, K 11).

Please note the **completion instructions (E 6-Erl)**. This supplement is to be filled in for **all participants**.

If there are more than 4 participants, please enter the sheet No:

	Name:			
	<b>Tax number</b>			
The participant is a capitalist co-entrepreneur within the meaning of § 23a	2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>To be filled in only if a partnership is involved (two-layer partnership):</b> § 23a of the Austrian Income Tax Act 1988 is not considered	3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
An application pursuant to § 24 VI is made (building privilege in case of discontinuation of a business)	4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>1. Determination of income in the case of flat-rate taxation for small entrepreneurs (§ 17 IIIa)</b>				
Share of preliminary profit	<b>9914</b>			
Special operating revenue	<b>9916</b>			
Deductible operating expenses (§ 17 IIIa 3)	<b>9926</b>			
<b>Note:</b> Travel costs that are offset by a cost reimbursement to the same amount not to be reported in code <b>9027</b> of form E 6a are <b>not</b> to be reported.				

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

Bundesministerium Finanzen



<b>Name:</b>				
<b>Tax number</b>				
Basic tax allowance pursuant to § 10	<b>9271</b>			
<b>Total amount</b>				
Fiscal profit share in case of flat-rate taxation for small entrepreneurs without consideration of Item 3 and Item 4				
<b>2. Determination of income by means of balance sheet accounting, income-expenditure accounting, or flat-rate taxation</b> (outside the agricultural and forestry flat rate, the flat-rate taxation for small entrepreneurs and the flat-rate taxation for food retailers or general merchandise dealers)				
Share of profit/loss from Item 3.2 or Item 3.3 of Supplement E 6a before consideration of the subsequent codes <sup>1)</sup>	<b>5</b>			
Special operating revenue	<b>6</b> <b>9915</b>			
Special operating expenses (without tax-free profit allowance)	<b>7</b> <b>9925</b>			
Corrections to disposals/withdrawals/write-ups and write-downs of business premises	<b>8</b> <b>9387</b>			
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 and others <sup>2)</sup>	<b>9</b> <b>9253</b>			
Corporate donations to charitable organisations, benefited fund-raising associations, etc. <sup>2) 3)</sup>	<b>9</b> <b>9254</b>			
Corporate donations to environmental organisations and animal shelters <sup>2) 3)</sup>	<b>9</b> <b>9255</b>			
Corporate donations to volunteer fire departments and regional fire-fighting associations <sup>2) 3)</sup>	<b>9</b> <b>9256</b>			
Contributions to the assets of a non-profit foundation <sup>3)</sup>	<b>10</b> <b>9461</b>			
Grants to the Innovation Foundation for Education and its subfoundations <sup>3)</sup>	<b>11</b> <b>9462</b>			

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

<sup>1)</sup> In this field, enter the prorated profit/loss resulting from Supplement E 6a. This can be apportioned among the participants in deviation from the noted participation ratio.

<sup>2)</sup> **Please note:** Donations are deductible only to the amount of 10% of the profit before possible consideration of a tax-free profit allowance. Enter here the amount that is deductible considering this maximum limit.

<sup>3)</sup> Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.





2.1 Tax-free profit allowance <span style="float: right;">12</span>				
Participation is held in the business assets <span style="float: right;">13</span>				
Basic tax allowance <i>Note: This entry is a prerequisite for consideration of the tax allowance</i> <span style="float: right;">14</span> <b>9221</b>	—	—	—	—
Investment-related tax-free profit allowance for tangible assets <i>Note: This entry is a prerequisite for consideration of the tax allowance</i> <span style="float: right;">15</span> <b>9227</b>	—	—	—	—
Investment-related tax-free profit allowance for securities <i>Note: This entry is a prerequisite for consideration of the tax allowance</i> <span style="float: right;">16</span> <b>9229</b>	—	—	—	—
Tax-free profit allowance to be taxed subsequently <span style="float: right;">17</span> <b>9234</b>				
3. Disposal of shares				
Share was sold (percentage) <span style="float: right;">18</span> <b>9930</b>		%	%	%
Date (DD.MM.YYYY)				
Adjusted net gain/loss carried forward <span style="float: right;">19</span> <b>9935</b>				
Gain on disposal (before any tax allowance)/loss on disposal <span style="float: right;">20</span> <b>9940</b>				
Tax allowance for gain on disposal in accordance with § 24 IV <span style="float: right;">21</span> <b>9022</b>	—	—	—	—
Share was sold (percentage) <span style="float: right;">18</span> <b>9931</b>		%	%	%
Date (DD.MM.YYYY)				
Adjusted net gain/loss carried forward <span style="float: right;">19</span> <b>9936</b>				
Gain on disposal (before any tax allowance)/loss on disposal <span style="float: right;">20</span> <b>9941</b>				
Tax allowance for gain on disposal in accordance with § 24 IV <span style="float: right;">21</span> <b>9023</b>	—	—	—	—
Share was sold (percentage) <span style="float: right;">18</span> <b>9932</b>		%	%	%
Date (DD.MM.YYYY)				
Adjusted net gain/loss carried forward <span style="float: right;">19</span> <b>9937</b>				
Gain on disposal (before any tax allowance)/loss on disposal <span style="float: right;">20</span> <b>9942</b>				
Tax allowance for gain on disposal in accordance with § 24 IV <span style="float: right;">21</span> <b>9024</b>	—	—	—	—
<b>Total amount</b>				
		<b>Fiscal profit share without consideration of § 23a</b>		





**4. On-hold regulation for participation as a capitalist co-entrepreneur within the meaning of § 23a** (at any rate to be filled in together with the development of the capital account and the on-hold losses)

Profit share (profit/loss) before consideration of § 23a				
In case of <b>loss</b> : Feeding to the on-hold amount (reduction of the loss by the amount in code <b>9402/7402</b> )	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
In case of <b>profit</b> : Reduction by the on-hold amount (internal compensation of losses by offsetting of the profit against the on-hold loss from a previous year to the amount in code <b>9403/7403</b> )	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total amount</b> <input type="text"/> <b>Fiscal profit share after consideration of § 23a</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Only to be filled in if <b>two business years</b> end in the assessment year – apportionment of the total amount and the profit shares (after consideration of § 23a if applicable) to the two business years:				
Of which for business year 1				
<b>Total amount</b> <input type="text"/> <b>Fiscal profit share</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Of which for business year 2				
<b>Total amount</b> <input type="text"/> <b>Fiscal profit share</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Determinations on the assessment of the participants concerning the business year (business year 1 if applicable) <sup>4)</sup>**

The income includes on a prorated basis:				
Losses not eligible for compensation (§ 2 IIa)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Losses from previous years that can be offset are to be offset with positive income to the amount of:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Domestic income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Foreign income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Domestic income from the transfer of capital to which the special tax rate of 27.5% is applicable	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Foreign income from the transfer of capital to which the special tax rate of 27.5% is applicable	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Positive balance</b> of the capital gains and capital losses to which the special tax rate is applicable	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

<sup>4)</sup> If only **one business year** ends in the reporting year, the findings relating to that business year are to be entered here (codes **9965** to **9396**). If two **business years** end in the reporting year, only the findings relating to the first business year are to be entered here. The findings relating to the **second** business year are to be entered in the codes **7965 et seq.**





Capital gains tax on operating capital yields	9766				
Foreign capital yields against which foreign withholding tax is to be credited	9748				
Creditable foreign withholding tax on operating capital yields	9767				
<b>Capital gains relating to business premises</b>					
Profits relating to business premises to which the special tax rate is applicable	27 9764				
Expenses pursuant to § 20 II in connection with profits from business premises according to code 9764	28 9771				
Real estate income tax that was paid for the tax N <sup>o</sup> of the partnership (general partnerships under Austrian law or limited partnership under Austrian law) <sup>5)</sup>	9765				
<b>The income includes on a prorated basis:</b>					
Income to which the one-half tax rate would apply and which is not to be reported in code 9971.	9970				
Income from special uses of woodland (§ 37 VI)	9971				
Compensation for expropriation pursuant to § 37 III	9328				
Profits from debt relief within the meaning of § 36	9386				
Quota to be achieved in %	9496	%	%	%	%
<b>Foreign income</b>					
<b>Not to be included</b> in the income are the following: Foreign income tax-exempt subject to the progression proviso	9975				
<b>To be included</b> in the income are the following: Foreign income for which Austria has the taxation right (without capital yields)	9395				
To income in accordance with code 395, a creditable tax is attributable (without withholding tax according to code 9767) to the amount of	9396				

Please, do not provide the required information on the official form, this translation serves only for the support.



<sup>5)</sup> **Please note:** If real estate income tax has been paid to the tax N<sup>o</sup> of the participants, no entry may be made here. The real estate income tax is always considered (crediting) in the respective taxation procedure of the participant.

**Presentation of the development of the capital account and the on-hold losses in accordance with § 23a <sup>22</sup>  
(business year 1, if applicable)**

Development of the tax capital account relevant for § 23a				
<b>Situation at the beginning of the business year</b>	<b>9397</b>			
Changes from supplementary capital <sup>6)</sup>	<b>9398</b>			
Other changes <sup>6)</sup>	<b>9399</b>			
<b>Status at the end of the business year</b>	<b>9400</b>			
Development of the on-hold losses				
<b>Situation at the beginning of the business year</b>	<b>9401</b>			
<b>Increase</b> by the loss of the business year nit eligible for compensation	<b>9402</b>			
<b>Decrease</b> by offsetting against the profit for the business year	<b>9403</b>			
<b>Decrease</b> due to excess deposits or actual liability claim <i>Please enter this amount in Form E 1 or E 7, respectively, of the participant concerned into code 509</i>	<b>9405</b>			
<b>Status at the end of the business year</b>	<b>9406</b>			

**Findings on the assessment of the participants concerning a possible business year 2**

The income includes on a prorated basis: Losses not eligible for compensation (§ 2 IIa)	<b>7945</b>			
Losses from previous years that can be offset are to be offset with positive income to the amount of:	<b>7950</b>			
Domestic income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends)	<b>7761</b>			
Foreign income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends)	<b>7762</b>			
Domestic income from the transfer of capital to which the special tax rate of 27.5% is applicable	<b>7772</b>			
Foreign income from the transfer of capital to which the special tax rate of 27.5% is applicable	<b>7773</b>			
<b>Positive balance</b> of the capital gains and capital losses to which the special tax rate is applicable	<b>7763</b>			

<sup>6)</sup> An increase in the capital account is to be entered with a positive leading sign and a decrease with a negative leading sign.



Capital gains tax on operating capital yields	7766				
Foreign capital yields against which foreign withholding tax is to be credited	7748				
Creditable foreign withholding tax on operating capital yields	7767				
<b>Capital gains relating to business premises</b>					
Profits relating to business premises to which the special tax rate is applicable	27 7764				
Expenses pursuant to § 20 II in connection with profits from business premises according to code 7764	28 7771				
Real estate income tax that was paid for the tax N <sup>o</sup> of the partnership (general partnerships under Austrian law or limited partnership under Austrian law) <sup>7)</sup>	7765				
<b>The income includes on a prorated basis:</b>					
Income to which the one-half tax rate would apply and which is not to be reported in code 7971.	7970				
Income from special uses of woodland (§ 37 VI)	7971				
Compensation for expropriation pursuant to § 37 III	7328				
Profits from debt relief within the meaning of § 36	7386				
Quota to be achieved in %	7496	%	%	%	%
<b>Foreign income</b>					
<b>Not to be included</b> in the income are the following: Foreign income tax-exempt subject to the progression proviso	7975				
<b>To be included</b> in the income are the following: Foreign income for which Austria has the taxation right (without capital yields)	7395				
To income in accordance with code 395, a creditable tax is attributable (without withholding tax according to code 7767) to the amount of	7396				

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<sup>7)</sup> **Please note:** If real estate income tax has been paid to the tax N<sup>o</sup> of the participants, no entry may be made here. The real estate income tax is always considered (crediting) in the respective taxation procedure of the participant.

**Presentation of the development of the capital account and the on-hold losses in accordance with § 23a 22**  
**(business year 2, if applicable)**



Development of the tax capital account relevant for § 23a			
<b>Situation at the beginning of the business year</b>	<b>7397</b>		
Changes from supplementary capital <sup>8)</sup>	<b>7398</b>		
Other changes <sup>8)</sup>	<b>7399</b>		
<b>Status at the end of the business year</b>	<b>7400</b>		
Development of the on-hold losses			
<b>Situation at the beginning of the business year</b>	<b>7401</b>		
<b>Increase</b> by the loss of the business year nit eligible for compensation	<b>7402</b>		
<b>Decrease</b> by offsetting against the profit for the business year	<b>7403</b>		
<b>Decrease</b> due to excess deposits or actual liability claim Please enter this amount in Form E 1 or E 7, respectively, of the participant concerned into code <b>509</b>	<b>7405</b>		
<b>Status at the end of the business year</b>	<b>7406</b>		

<sup>8)</sup> An increase in the capital account is to be entered with a positive leading sign and a decrease with a negative leading sign.

**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](https://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<sup>o</sup>)

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

