

# 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	
DESIGNATION OF THE PARTNERSHIP/ASSOCIATION	

## Supplement to the declarative statement E 6 2021 for operating income

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 6-Erl)**  
**In the context of a determination procedure, this supplement may be completed only once!**

- Income from agriculture and forestry,**  
if no flat-rate taxation is claimed
- Income from self-employment**
- 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 details of the company or partnership. 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).

In the following cases, Supplement **E 6a-1** is to be filled in **at any rate** in addition to this supplement:

1. The flat-rate taxation for small entrepreneurs (§ 17 IIIa) is claimed.
2. A capitalist co-entrepreneur within the meaning of § 23a holds an interest in the company.
3. The profit/loss from Supplement E 6a is not to be apportioned to the participants in accordance with the stated participation ratio.
4. A tax-free profit allowance is asserted (except in the case of commercial full flat-rate taxation), or a subsequent taxation of a tax-free profit allowance takes place
5. The profit includes capital gains relating to business premises to which the special tax rate is applicable.
6. There is a sale of shares.
7. A second business year ends in the assessment year.

1. Current address	
Postcode	Company address (city, street, square, house N <sup>o</sup> , staircase, door N <sup>o</sup> )
Country (fill in only if not in Austria)	
2. COVID-19 subsidies	
One or several <b>tax-exempt COVID-19 subsidy/ies</b> has/have been received for which the deduction prohibition under § 20 II is to be taken into account in the 2021 assessment <sup>1)</sup>	<input type="checkbox"/> no <input type="checkbox"/> yes    if yes, amount of subsidy/ies: <b>9341</b>
One or several <b>taxable COVID-19 subsidy/ies</b> have been received that are to be included in the 2021 assessment <sup>2)</sup>	<input type="checkbox"/> no <input type="checkbox"/> yes    if yes, amount of subsidy/ies: <b>9342</b>
3. Determination of income through flat-rate taxation for small entrepreneurs (§ 17 IIIa, not applicable to income from agriculture and forestry) <input type="checkbox"/>	
<b>The following are to be filled in:</b> Industry code according to E 2	
<input type="checkbox"/> It is confirmed that <b>none</b> of the co-entrepreneurs claims the flat-rate taxation for small entrepreneurs <b>outside</b> the profit calculation for these co-entrepreneurs in the context of an individual business (Form E 1a-K). <b>Please note:</b> Flat-rate taxation for small entrepreneurs is permissible for the partnership only if all participants eligible for this flat-rate calculation do not make use of the flat-rate taxation for small entrepreneurs for a single business (Form E 1a-K) outside the co-entrepreneurship (§ 17 IIIa 7).	
Operating income (without reported turnover tax) <b>Note:</b> The reimbursement of travel costs that are offset by operating expenses to the same amount is not to be included here.	<b>9027</b>

<sup>1)</sup> 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 (FKZ) 800,000 (incl. advance FKZ 800,000 of the default bonus), loss compensation, short-time work subsidy. For subsequent taxation see in particular Rz 313b of Austrian Income Tax Guidelines 2000.

<sup>2)</sup> This includes in particular the default bonus as far as it concerns months of the year 2021 (cf. in particular Rz 313b of the Austrian Income Tax Guidelines 2000). A default bonus received is to be reported in code **9090**.

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Operating expense flat rate (20% of the operating revenue for service businesses, otherwise 45%)	9039	–
<b>Preliminary profit</b> Please apportion this amount in Supplement E6a-1 in code 9914 among the participants		
<b>4. 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)		
<b>4.1 Information on the business</b>		
Balance sheet accounting <input type="checkbox"/> pursuant to § 4 I <input type="checkbox"/> § 5 <input checked="" type="checkbox"/> 2	Complete income-expenditure accounting in accordance with § 4 III <input checked="" type="checkbox"/> 3	
<input type="checkbox"/> VAT gross system <input type="checkbox"/> VAT net system <input checked="" type="checkbox"/> 4	Basic flat rate pursuant to § 17 I <input checked="" type="checkbox"/> 5	
<input type="checkbox"/> Flat rate for the hotel and restaurant industry <input checked="" type="checkbox"/> 6	Flat rate for chemists <input checked="" type="checkbox"/> 7	
<input type="checkbox"/> Flat rate for artists/authors <input checked="" type="checkbox"/> 8	Flat rate for commercial agents <input checked="" type="checkbox"/> 9	
<input type="checkbox"/> Flat rate for athletes <input checked="" type="checkbox"/> 10	Flat-rate taxation for non-accounting tradespersons <input checked="" type="checkbox"/> 11	
Industry code (ÖNACE 2008) acc. to E 2 <b>Please fill in!</b> <input checked="" type="checkbox"/> 12	Mixed operation <input checked="" type="checkbox"/> 12	
<input type="checkbox"/> An application pursuant to § 5 II is submitted ("continuation option") <input checked="" type="checkbox"/> 13	<input type="checkbox"/> The application pursuant to § 5 II is revoked ("continuation option") <input checked="" type="checkbox"/> 13	
Start of the business year (DD.MM.YYYY)	End of business year (DD.MM.YYYY) <input checked="" type="checkbox"/> 14	
<input type="checkbox"/>	<input type="checkbox"/>	
Start of second business year (DD.MM.YYYY)	End of second business year (DD.MM.YYYY) <input checked="" type="checkbox"/> 14	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> During the assessment period, the company was reorganised		
<b>4.2 Profit determination</b> <input checked="" type="checkbox"/> 15		
As a rule, income/operating revenue and expenditure/operating expenses are to be reported <b>without any leading sign</b> . Only if a negative value results for a code, a negative leading sign ("–") must be entered.		
<b>Income/operating revenue</b>		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) <b>Note:</b> This code must be filled in at any rate (§ 61 V BAO). If necessary, the value "0" is to be entered.		<input checked="" type="checkbox"/> 16 9040
Income/operating revenue income recorded in a notification pursuant to § 109a EKR 40 – 44 <b>Attention:</b> This code must be filled in at any rate (§ 61 V BAO). If necessary, the value "0" is to be entered.		<input checked="" type="checkbox"/> 17 9050
investment income/withdrawal values of fixed assets EKR 460–462 before any divestiture to 463–465 or 783, respectively		<input checked="" type="checkbox"/> 18 9060
<b>Only for balance sheet preparers:</b> Internally produced and capitalised assets EKR 458-459		<input checked="" type="checkbox"/> 19 9070
<b>Only for balance sheet preparers:</b> Inventory changes EKR 450-457		<input checked="" type="checkbox"/> 20 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)		<input checked="" type="checkbox"/> 21 9090
<b>Only with VAT gross system:</b> VAT collected for supplies and services (Note: Fill in only if the operating revenue is reported without VAT)		<input checked="" type="checkbox"/> 22 9093
<b>Total of income/operating revenue</b> (does not have to be filled in)		
<b>Expenses/Operating expenses</b> (without special operating expenses)		
Goods, raw materials, auxiliary materials EKR 500–539, 580		<input checked="" type="checkbox"/> 23 9100
Personnel provided (external personnel) and external services EKR 570–579, 581, 750–753		<input checked="" type="checkbox"/> 24 9110
Personnel expenses ("own personnel") EKR 60-68		<input checked="" type="checkbox"/> 25 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.		<input checked="" type="checkbox"/> 26 9130
Declining-balance depreciation for wear (§ 7 Ia)		<input checked="" type="checkbox"/> 27 9134
Accelerated depreciation of buildings (§ 8 Ia)		<input checked="" type="checkbox"/> 28 9135
<b>Only for balance sheet preparers:</b> Depreciation of current assets if and insofar as the same exceeds the normal depreciation – EKR 707 – and value adjustments to receivables, unless they are to be reported in key figure 9142		<input checked="" type="checkbox"/> 29 9140
<b>Only for balance sheet preparers for business years beginning after 31-DEC-2020:</b> Allocation to/divestiture of flat-rate value adjustments to receivables <b>Please note:</b> In the case of divestitures, the amount is to be reported with a negative sign.		<input checked="" type="checkbox"/> 30 9142
Repair and maintenance costs (maintenance expenditure) for buildings EKR 72		<input checked="" type="checkbox"/> 31 9150





Trip costs and travel expenses incl. mileage allowance and per-diems (excluding actual vehicle costs) EKR 734-737	32	9160	
Actual vehicle costs (excluding depreciation for wear, leasing and mileage allowance) EKR 732-733	33	9170	
Rental and lease expenses, leases EKR 740-743, 744-747	34	9180	
Commissions to third parties, license fees EKR 754-757, 748-749	35	9190	
Advertising and representation expenses, donations not included in codes 9243 to 9246, gratuities, EKR 765-769	36	9200	
Book value of disposed assets EKR 782	37	9210	
Interest and similar expenses EKR 828-834	38	9220	
Profit shares of typical silent partners within the meaning of § 27 II 4	39	9258	
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>3)</sup>	40	9243	
Corporate donations to charitable organisations, benefited fund-raising associations, etc. <sup>3) 4)</sup>	40	9244	
Corporate donations to environmental organisations and animal shelters <sup>3) 4)</sup>	40	9245	
Corporate donations to volunteer fire departments and regional fire-fighting associations <sup>3) 4)</sup>	40	9246	
Contributions to the assets of a non-profit foundation <sup>3) 4)</sup>	41	9261	
Grants to the Innovation Foundation for Education and its subfoundations <sup>3) 4)</sup>	42	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> )	43	9230	
<b>Only with VAT gross system:</b> VAT paid for supplies and services ( <i>Note: May be filled only in if the operating expenses are reported without VAT</i> )	44	9233	
Flat-rate operating expenses	45	9259	
<b>Total of expenses/operating expenses</b> ( <i>does not have to be filled in</i> )			
Income from participations in partnerships held operationally – Result from Supplement E 61		9237	
Donations from business assets considered when determining the positive income pursuant to code 9237 donations from business assets considered	9249		
<b>Profit/Loss</b> (if no Supplement E 6a-1 is to be enclosed)	46		
<b>4.3 Corrections and additions to the profit determination in accordance with Item 3.2 (fiscal increase/decrease calculation)</b> 47			
<i>In order to determine the fiscal profit/loss, the profit/loss determined under Item 3 – if and insofar as it has not been determined in accordance with tax regulations yet – must be corrected by the following additions or deductions. Corrections that increase the profit are to be reported without sign, corrections that decrease the profit with negative leading sign ("–"). Special operating revenue and special operating expenses are to be considered in Supplement E 6a-1.</i>			
Corrections to depreciation of fixed assets pursuant to code 9130	48	9240	
Corrections to declining-balance depreciation according to code 9134		9268	
Corrections to acc. depreciation 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 allowances for value adjustments for receivables – code 9140	49	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")	50	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")	51	9274	
Corrections to motor vehicle costs	52	9260	
Corrections to rental and lease expenses, leasing (EKR 740-743, 744-747) – Code 9180	53	9270	
Corrections to advertising and representation expenses, donations, gratuities (EKR 765-769) – code 9200	54	9280	
Corrections concerning donations of codes 9243, 9244, 9245, 9246	40	9317	

<sup>3)</sup> Note: to be filled in only if no Supplement E 6a-1 is filled in

<sup>4)</sup> Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.



Correction concerning contributions to the assets of a non-profit foundation – code <b>9261</b>	41	9322	
Corrections concerning donations to the Innovation Foundation for Education and its sub-foundations – code <b>9262</b>	42	9325	
Corrections concerning remuneration for work and services (§ 20 I 7 and 8)	55	9257	
Consideration of income subject to the special tax rate from realised value increases of operating capital assets and derivatives ( <b>capital gains or losses, respectively</b> )	56		
Corrections to income from realised value increases and derivatives (capital gains or losses, respectively)	57	9305	
<i>Note: If the <b>balance is negative</b>, 45% of this amount are to be entered <b>unsigned</b> in code <b>9289</b>. A positive balance is to be stated only in Item 5 in code <b>9045</b> (or in codes <b>9763, 7763</b> of Supplement E 6a-1); an entry in <b>9289</b> is not to be made.</i>	Capital gains		
	Capital losses		
	Balance	58	9289
<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 <b>9242</b> )	59	9010	
One-seventh amounts from an adjusted net loss carried forward of the current year and/or a previous year	60	9242	-
Other changes – Balance	61	9290	
<b>Profit/loss after making the above corrections and additions</b> (does not have to be filled in)			
<input type="checkbox"/> (Partial) operation of the partnership was sold or abandoned Amount of gains on disposal (before tax allowance)/loss on disposal	62	9020	
Tax allowance for gain on disposal in accordance with § 24 IV		9021	-
Amount of profit or loss to be excluded	63	9030	
<b>Fiscal Profit/Loss</b> (if no Supplement E 6a-1 is to be enclosed)	46		
<b>5. The operating income includes:</b> (To be completed only if no Supplement E 6a-1 is enclosed)			
Domestic income from the transfer of capital to which the special tax rate of 25% is applicable		9043	
Foreign income from the transfer of capital to which the special tax rate of 25% is applicable		9044	
Domestic income from the transfer of capital to which the special tax rate of 27.5% is applicable		9051	
Foreign income from the transfer of capital to which the special tax rate of 27.5% is applicable		9052	
Positive balance from capital gains and losses to which the special tax rate is applicable		9045	
Capital gains tax on operating capital yields		9046	
Foreign capital yields against which withholding tax is to be credited		9048	
Creditable foreign withholding tax on operating capital yields		9047	
<b>6. Balance sheet items (ONLY for balance sheet preparers pursuant to §§ 4 I or V)</b>			
Private withdrawals (less private contributions) EKR 96 (Please indicate the leading sign in case of negative amounts!)	64	9300	
Real estate EKR 020-022	65	9310	
Buildings on own land EKR 030, 031	66	9320	
Financial assets EKR 08-09	67	9330	
Inventories EKR 100-199	68	9340	
Receivables from goods and services EKR 20-21	69	9350	
Other provisions (without provisions for severance payments, pensions or taxes) unless to be reported in code <b>9363</b> – EKR 304–309	70	9360	
Flat-rate provisions for other uncertain liabilities	71	9363	
Liabilities to credit institutions and financial institutions EKR 311-319	72	9370	





<b>7. Income from full flat-rate taxation for food retailers or general merchandise dealers</b>		<b>73</b>
Income determined at a flat rate	<b>9006</b>	
Code <b>9006</b> includes a basic tax allowance totalling <sup>5)</sup>	<b>9007</b>	
<input type="checkbox"/> The mode of profit determination (§ 4 X) was changed. Amount of adjusted net gain/loss carried forward (losses to the full amount)	<b>9010</b>	
<input type="checkbox"/> One-seventh amounts from an adjusted net loss carried forward of the current year and/or a previous year	<b>9242</b>	-
<input type="checkbox"/> (Partial) operation was sold or discontinued Amount of gains on disposal (before tax allowance)/loss on disposal	<b>9020</b>	
Tax allowance for gain on disposal in accordance with § 24 IV	<b>9021</b>	
<input type="checkbox"/> An application pursuant to § 24 VI is made (building privilege in case of discontinuation of a business)	<b>74</b>	
<input type="checkbox"/> During the assessment period, the company was reorganised		

**8. Findings on the assessment of the parties** (To be filled in only if **no Supplement E 6a-1** is to be enclosed!) **75**

Participant(s) Name: Tax N <sup>o</sup> :			
An application pursuant to § 24 VI is made (building privilege in the event of discontinuation of a business) <b>74</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Participant(s) Name: Tax N <sup>o</sup> :			
An application pursuant to § 24 VI is made (building privilege in the event of discontinuation of a business) <b>74</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**9. Allocation of profit/loss to the participants for information purposes** (does not have to be filled in)

Please note that in cases where no Supplement E 6a-1 is required, the official apportionment of the profit/loss follows the **indicated participation ratio**, otherwise Supplement E 6a-1.

Participant(s) Name: Tax N <sup>o</sup> :			
Prorated profit/loss			
Participant(s) Name: Tax N <sup>o</sup> :			
Prorated profit/loss			

- A Supplement E 6a-1 is **not enclosed**. **76**
- A Supplement E 6a-1 is **enclosed**. Income is to be apportioned in accordance with this Supplement. **76**

**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<sup>o</sup>)

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



<sup>5)</sup> The basic tax allowance must be considered when determining code **9006** and stated in code **9007**. Entry in code **9221** (E 6a-1) is not permitted.