

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 type="text"/>	<input type="text"/>	<input type="text"/>
SURNAME		
<input type="text"/>		
FIRST NAME	TITLE	
<input type="text"/>	<input type="text"/>	

Income tax return for 2021 (in case of limited liability to pay taxes) as well as 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). If you earn only income subject to wage tax, please use Form L 1. Tax information can be found in the Tax Book 2022 (bmf.gv.at, Publications) or Form E 8, respectively.

Please tick as applicable.

Address abroad			
Postcode	Residential address (town, street, house N ^o , door N ^o)		
State	Daytime availability (phone)	Sex	inter/diverse/open
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Address in Austria (if available)			
Postcode	Address (town, street, house N ^o , door N ^o)		
Authorised recipient in Austria (name, address, telephone and fax N ^o)			
Domestic assets are managed by the domestic asset manager (name, address, telephone and fax N ^o)			
<input type="checkbox"/> Application pursuant to § 5 II is submitted ("Continuation option") <input type="checkbox"/> Continuation option (§ 5 II) is revoked			
The operating sales revenues amount to: (Note: This field must be filled in at any rate (§ 61 V BAO). If necessary, the value "0" is to be entered.)			
Standard taxation option for operational/private capital yields, income from real estate sales ²⁾ as well as income from the sale of land and from rights-of-way (§ 107)			
a) Capital yields			
<input type="checkbox"/> I request taxation of operational and/or private capital yields according to the general tax rate (Standard taxation option pursuant to § 27a V)			
b) Income from real estate sales			
<input type="checkbox"/> I apply for taxation of operational and/or private capital gains relating to real estate (real estate sales and withdrawal of business premises) in accordance with the general tax rate (standard taxation option pursuant to § 30a II)			
c) Income from the granting of rights-of-way			
<input type="checkbox"/> 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 (standard taxation option pursuant to § 107 XI)			

1. - 3. Domestic income from	1. Agriculture and forestry (§ 98 I) <input type="checkbox"/>	2. Independent work (§ 98 II) <input type="checkbox"/>	3. Commercial operation (§ 98 III) <input type="checkbox"/>
1. As an individual entrepreneur ³⁾ - without income pursuant to Item 9, 10 and 11.			
2. As a participant (co-entrepreneur) – Result from Supplement E 11 ³⁾ <input type="checkbox"/>			

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

²⁾ **Please note:** A standard taxation option can always be exercised only for all capital income (business and private) or income from real estate sales, respectively.

³⁾ **Excluding** capital gains eligible for final taxation, capital yields relating to capital assets and to business premises to which the special tax rate is applicable.

3. Of which to be excluded due to apportionment of the income over 3 years	<input type="checkbox"/> 6	311	–	321	–	327	–
over 5 years	<input type="checkbox"/> 6	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 reporting year and the two preceding years. <i>In code 325, therefore, 2/3 must be excluded.</i> ⁴⁾	<input type="checkbox"/> 7	325	–				
5. Partial amounts to be applied from an income apportionment pursuant to Item 3 and/or 4 of another year	<input type="checkbox"/> 8	314	+	324	+	326	+
6. In case of exercise of the standard taxation option: Operating capital yields (fructus and capital) not included in Item 1 and/or 2, unless to be included in codes 917/918/919 .	<input type="checkbox"/> 4	780		782		784	
7. In case of exercise of the standard taxation option : Foreign operating capital yields (fructus and capital) not included in the codes 780/782/784 , to which foreign withholding tax must be credited	<input type="checkbox"/> 4	917		918		919	
8. In case of exercise of the standard taxation option: Capital gains concerning business premises not included in Item 1 and/or 2	<input type="checkbox"/> 4	500	+	501	+	502	+
9. Income from agriculture and forestry , which is taxable on the occasion of the granting of line rights-of-way (§ 107) <input type="checkbox"/> to the amount of 33% of the amount paid out (without VAT) <input type="checkbox"/> as certified by an expert opinion (standard taxation option pursuant to § 107 XI)	<input type="checkbox"/> 9	568					
10. Income from self-employment , which is taxable on the occasion of the granting of line rights-of-way (§ 107) <input type="checkbox"/> to the amount of 33 % of the amount paid out (without VAT) <input type="checkbox"/> as certified by an expert opinion (standard taxation option pursuant to § 107 XI)	<input type="checkbox"/> 9	593					
11. Income from trade or business taxable on the basis of the granting of line rights-of-way (§ 107) <input type="checkbox"/> to the amount of 33% of the amount paid out (without VAT) <input type="checkbox"/> as certified by an expert opinion (standard taxation option pursuant to § 107 XI)	<input type="checkbox"/> 9					569	
Total of 1 to 11		310		320		330	
12. Income apportionment pursuant to § 37 IV	<input type="checkbox"/> 10						
12.1 <input type="checkbox"/> Pursuant to § 37 IV, I request that earnings pursuant to § 21 be considered evenly distributed over three years. ⁵⁾							
12.2 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					
12.3 <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							
13. 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% .	<input type="checkbox"/> 4	946	+	947	+	948	+
14. 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% .	<input type="checkbox"/> 4	781		783		785	
15. 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% .	<input type="checkbox"/> 4	949	+	950	+	951	+
16. Foreign operating capital yields (fructus and capital) not included in the codes 781/783/785 , to which foreign withholding tax must be credited	<input type="checkbox"/> 4	920		921		922	

⁴⁾ At the same time, I request that interest on claims (§ 205 BAO) not be fixed to the extent that the difference in income tax for previous years is the result of the above request.

⁵⁾ If the application was already submitted in the previous year, it does not need to be submitted again.





Capital gains concerning business premises to be taxed at the special tax rate					
17. Capital gains relating to business premises that are to be taxed at the special tax rate of 30% . ⁴⁾	961	+	962	+	963
18. Capital gains relating to business premises that are to be taxed at the special tax rate of 25% ⁴⁾	551		552		553
Tax to be credited					
to operating capital yields (capital gains tax, foreign withholding tax, EU withholding tax)					
19. Capital gains tax totalling 27.5% if and insofar as it is attributable to domestic operating capital yields	955	+	956	+	957
20. Capital gains tax totalling 25% if and insofar as it is attributable to domestic operating capital yields	580		581		582
21. Creditable foreign withholding tax attributable to operating capital yields subject to the special tax rate of 27.5%	958	+	959	+	960
22. 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)					
23. Real estate income tax totalling 30% if and insofar as it is attributable to operating income from real estate sales	964	+	965	+	966
24. Real estate income tax totalling 25% if and insofar as it is attributable to operating income from real estate sales	583	+	584	+	585
25. Special advance payment to the amount of 30% , if and insofar as it is attributable to operating income from real estate sales ⁶⁾	967	+	968	+	969
26. Special advance payment to the amount of 25% , if and insofar as it is attributable to operating income from real estate sales ⁶⁾	589	+	590	+	591
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)					
27. Withholding tax pursuant to § 107	286	+	287	+	288
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
For the operating income (total of 1-3), the following items are considered as profit-reducing:					
Tax-free profit allowance (§ 10) – for tangible assets Note: This entry is a prerequisite for consideration of the tax allowance!	779				
Tax-free profit allowance (§ 10) – for securities Note: This entry is a prerequisite for consideration of the tax allowance!	789				
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. ⁷⁾	798				
Corporate donations to charitable organisations, benefited fund-raising associations, etc. <i>Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance. ^{7) 8)}</i>	600				
Corporate donations to environmental organisations and animal shelters <i>Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance. ^{7) 8)}</i>	557				
Corporate donations to volunteer fire departments and regional fire-fighting associations ^{7) 8)}	558				
Contributions to the assets of a non-profit foundation ^{7) 8)}	564				
Grants to the Innovation Foundation for Education and its subfoundations ^{7) 8)}	567				

⁶⁾ 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**.

⁷⁾ 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.

⁸⁾ Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.





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	<input type="text" value="11"/>	<input type="text" value="341"/>	+
	b) Participations	<input type="text" value="11"/>	<input type="text" value="342"/>	+
Losses from previous years that can be offset are to be offset with positive operating income to the amount of:	a) Own operation	<input type="text" value="11"/>	<input type="text" value="332"/>	-
	b) Participations	<input type="text" value="11"/>	<input type="text" value="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)		<input type="text" value="11"/>	<input type="text" value="509"/>	-
Non-operating income includes losses not eligible for compensation within the meaning of § 2 IIa		<input type="text" value="11"/>	<input type="text" value="371"/>	+
Losses from previous years are to be offset with positive non-operating income to the amount of:		<input type="text" value="11"/>	<input type="text" value="372"/>	-

4. Income from employment

4.1 Assessment upon application (§ 102 I 3)

The assessment upon application is carried out only if the appropriate **box** is **ticked** in the declaration.

I request assessment of my income from employment within the meaning of § 99 I 1, of which wage tax totalling 20% or 25% was withheld.

I request assessment for other income from employment.

4.2 Mandatory assessment (§ 102 I 2)

Income from employment must be assessed if there is income taxable according to the tariff (§ 70 II 1) and either other income totalling more than € 730 was received or two or more incomes subject to wage tax, which were taxed separately in the wage tax deduction, were received at least temporarily at the same time in the calendar year. If these conditions are met, the income concerned is **automatically** included in the assessment.

Number of domestic salary- or pension-paying bodies
Note: If there are no remunerations, please enter the value 0 (zero).

4.3 Income subject to wage tax: The amount of income from employment in accordance with code 245 of the pay slip must be communicated by the paying office to the tax office and therefore **does not need to be entered** by you.

4.4 Lump sum for commuters/Commuters' euro

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.

Lump sum for commuters – total annual amount actually available

Commuters' euro – total annual amount actually available

4.5 Income-related expenses

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.**

Trade union membership fees and other contributions to occupational or professional associations and interest groups – **actual annual amount 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). ⁹⁾

Total expenditure in 2021 on **ergonomically suitable furniture for a home office** (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 (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 the year 2020 that exceeded the maximum amount of € 150 will be **automatically** considered in the assessment for 2021 and **may no longer be reported** here.

Compulsory contributions due to marginal employment and compulsory contributions for co-insured relatives and social security contributions paid in by the insureds themselves

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.

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

Exact designation of your job-related activity (e.g. COOK, SALESWOMAN; EMPLOYEES or WORKER is not sufficient)

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

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

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

⁹⁾ If the employer has already considered the correct amount, no entry needs to be made here. Otherwise, the total amount is to be entered.





d) Job-related travel costs (<i>without</i> travel expenses residence/workplace and trips home)	721															
e) Training, continued training and retraining costs	722															
f) Study Please note: No entry may be made in code 158. Deductible only if the study is the centre of the entire professional activity.	159															
g) Other income-related expenses not included in a) to f) (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															
<p>To assert a lump sum for occupational or professional groups, please enter the following data:</p> <table border="0"> <tr> <td>A: Performing artist</td> <td>FM: Forestry worker with power saw</td> <td>V: Travelling salesperson</td> </tr> <tr> <td>B: Stage staff, movie actor/actress</td> <td>FO: Forestry worker without power saw</td> <td>P: Members of an urban, municipal or local council</td> </tr> <tr> <td>F: Person working in the TV industry</td> <td>Ranger, professional hunter in the forest ranger service</td> <td>E: Expatriate in the sense of § 1 XI of the Ordinance ¹⁰⁾</td> </tr> <tr> <td>J: Journalist</td> <td>HA: House caretakers, if and insofar as they are subject to the Austrian House Caretaker Act</td> <td></td> </tr> <tr> <td>M: Musician</td> <td>HE: Home worker</td> <td></td> </tr> </table>		A: Performing artist	FM: Forestry worker with power saw	V: Travelling salesperson	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 ¹⁰⁾	J: Journalist	HA: House caretakers, if and insofar as they are subject to the Austrian House Caretaker Act		M: Musician	HE: Home worker	
A: Performing artist	FM: Forestry worker with power saw	V: Travelling salesperson														
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 ¹⁰⁾														
J: Journalist	HA: House caretakers, if and insofar as they are subject to the Austrian House Caretaker Act															
M: Musician	HE: Home worker															
Occupation – short title	Periods of activities: Start (DDMM) – End (DDMM)	Cost reimbursements received														
<input type="text"/>	<input type="text"/> to <input type="text"/>	<input type="text"/>														
<input type="text"/>	<input type="text"/> to <input type="text"/>	<input type="text"/>														
4.6 Remunerations without special payments , from which no wage tax deduction has been made and for which no wage statement/pay slip (Form L 17) is available.																
<input type="checkbox"/> Code 359 comprises pension payments only.	14	359														
I had no residence or habitual abode in Austria in the year 2021 and was																
<input type="checkbox"/> a) employed by an employer (with an obligation to wage tax deduction in Austria) (e.g. as a daily commuter, seasonal worker, etc.)																
<input type="checkbox"/> b) a recipient of an Austrian pension																
<input type="checkbox"/> c) employed by a foreign employer (without obligation to wage tax deduction in Austria) [For remunerations as defined in Items a) and b), a pay slip (L 16) is transmitted to the tax office by the employer or pension-paying body, respectively.]																
<input type="checkbox"/> d) receiver of income from third parties without income tax deduction (bonus miles, commissions, etc.)																
Number of wage statements/pay slips (Form L 17) about my remunerations pursuant to Item c)	15	number If applicable, the number must be specified!														
<i>Please enclose the wage statements/pay slips only if they have not been transmitted electronically by the paying body!</i>																
Income from employment (sum of Items 4.1 and/or 4.2) <i>To be filled in only for calculation of the total amount of income, if required!</i>	T o t a l															

5. Income from capital assets (§ 98 V) Taxable capital income (revenue less income-related expenses)	
a) Income pursuant to § 98 I 5 c of the Austrian Income Tax Act 1988 from participation as a silent partner or from participation in the form of a silent partner, including surpluses from the pay-off (including withholding tax)	856
Deduction tax pursuant to § 99 on income pursuant to code 856	914
b) Income pursuant to § 98 I 5 d that is not subject to a special tax rate (income from domestic real estate of a real estate fund not offered to the public or alternative investment funds in real estate)	938
c) Income from the transfer of capital pursuant to § 98 I 5 b (domestic accrued interest) subject to the special tax rate of 25% (interest from cash deposits and other non-securitised receivables from credit institutions)	953
Income from the transfer of capital pursuant to § 98 I 5 b (domestic accrued interest) subject to the special tax rate of 27.5% (in particular interest income from securities)	954
d) Income from the transfer of capital pursuant to § 98 I 5 a in conjunction with § 27 II 1 (in particular dividends) and income pursuant to § 98 I 5 d (income from domestic real estate of a publicly offered real estate fund or alternative investment funds in real estate) subject to the special tax rate of 27.5%.	862
e) Income from the transfer of capital pursuant to § 98 I 5 a in conjunction with § 27 II 5 (donations from foundations), which is subject to the special tax rate of 27.5%.	945
f) Income from the sale of a participation in a domestic corporation pursuant to § 98 I 5 e (special tax rate of 25%)	911
Income from the sale of a participation in a domestic corporation pursuant to § 98 I 5 e (special tax rate of 27.5%)	952
Capital gains tax if and insofar as it is attributable to private capital yields	912

¹⁰⁾ Expatriates are 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. Cost reimbursements received in respect of travel expenses within the meaning of § 26 IV EStG 1988 are not to be deducted.



6. Income from rentals and leasing (§ 98 VI)		16	
a) of land and buildings			
b) as a participant – Result from Supplement E 11			
c) income from the sale of claims to tenancy or lease fees (§ 28 I 4)		546	
d) income from the granting of line rights-of-way (§ 107), <input type="checkbox"/> which is taxable to the extent of 33% of the amount paid out (without VAT) <input type="checkbox"/> as certified by an expert opinion (standard taxation option pursuant to § 107 XI)	17	547	
e) Other income from rentals and leasing (e.g. income from business leasing after discontinuation of a business)		373	
Total of 6. a) to e)		370	
Deductible one-fifteenth amounts of a loss from private real estate sales in the assessment year in accordance with Item 7.1.3 or a previous year (maximally balance from items a, b and c)	22	973	
<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 letting and leasing in accordance with items a, b and c. To be considered (60% of the amount pursuant to Item 7.1.3, maximally the balance)	22	974	
Creditable withholding tax on income pursuant to code 547 to be taxed according to tariff as a result of the exercise of the standard taxation option (§ 107 XI)		236	

7. Income from private real estate sales			
<input type="checkbox"/> The sale (also) relates to real estate previously withdrawn from business assets at book value			
7.1 Income from real estate sales to which the special tax rate is applicable	18	30%	25%
7.1.1 Income from real estate sales determined at a flat rate (§ 30 IV "Legacy assets") (14% of the sale proceeds; § 30 IV 2)	19	985 +	572 +
Income from real estate sales after reclassification (60% of the sale proceeds; § 30 IV 1)	20	986 +	573 +
<input type="checkbox"/> In the determination of the income pursuant to codes 985/986 or 572/573, respectively, a subsequent reporting of preferentially treated manufacturing expenses was made (§ 30 IV last sentence)			
7.1.2 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")	21	987	574
7.1.3 Balance from codes 985/986/987 and 572/573/574, respectively	22		
7.1.4 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
7.1.5 Special advance payment paid if and insofar as it is attributable to income from private real estate sales ¹²⁾		989	579
7.1.6 Foreign tax to be credited against income from private real estate sales pursuant to Item 7.1		997	578
7.2 Income from real estate sales subject to the tariff			
7.2.1 Income from real estate sales against pension ("Legacy and new assets"; § 30a IV)	23		575

8. Subsequent taxation	
Subsequent taxation of foreign losses (§ 2 VIII)	24 792 +

9. COVID-19 reserves, loss carryback, total amount of income	
9.1 Total amount of income before addition of the COVID-19 reserves and the loss carryback <i>Must be completed in any case upon deduction of the COVID-19 reserves in the 2020 assessment and/or when claiming the loss carryback.</i>	
9.2 Addition of the COVID-19 reserves deducted in the 2020 assessment	157 +
9.3 Loss carryback (§ 124b CCCLV in conjunction with the COVID-19 Loss Consideration Ordinance, BGBl. 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 (<i>total value from the application for loss carryback; possible only in case of deviating business year 2020/2021</i>)	152 +
9.4 Total amount of income (after consideration of Items 9.2 and 9.3) <i>Does not need to be filled in</i>	

- ¹¹⁾ **Please note:** 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 note:** Please enter here only the amount that has been paid as a special advance payment for the private real estate sales. A real estate income tax paid is to be entered not here, but in codes 988/576.





10. Other information: The income listed includes:
(Please enclose factual and numerical justification including supporting documents)

Income that is not to be included in code 167 and for which the one-half tax rate is claimed		423
Income from special uses of woodland for which I claim the one-half tax rate		167
Profits from debt relief within the meaning of § 36 (code 386)		
Quota to be achieved in % 496	25	386
Income that is subject to special taxation for other reasons (type):		
<input type="checkbox"/> I request payment of the tax liability incurred pursuant to § 6 VI a and b for the amount contained in the income in instalments .	26	978
Of this amount, assets of the		
<input type="checkbox"/> fixed assets (5 instalments) account for	26	235
<input type="checkbox"/> current assets (2 instalments) account for	26	991
<input type="checkbox"/> I hereby apply under the provisions of the Austrian Reorganisation Tax Act to pay the tax liability in instalments for an amount included in the income.	27	979
Of this amount, assets of the		
<input type="checkbox"/> fixed assets (5 instalments) account for	27	559
<input type="checkbox"/> current assets (2 instalments) account for	27	993
The tax liability is		
<input type="checkbox"/> to be determined according to the tariff		
<input type="checkbox"/> using a tax rate of 27.5% (partial limitation of the taxation right)		
<input type="checkbox"/> Pursuant to § 27 VI 1 d in conjunction with § 6 VI c and d, I hereby request payment of the tax liability for an amount included in the income to be paid in five instalments .	28	980
In the case of an exchange of contributions in the course of contributions decided or contractually signed after 31-DEC-2019:		
<input type="checkbox"/> 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 and totalling		153
Withholding tax not to be reported in code 914 pursuant to § 99 and other taxes to be credited (type):	29	
		375

11. Special expenses (§§ 18 and 102 II 2)

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 taken into account 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**.

Pensions or permanent liabilities		280
Tax consultancy costs		460
Deduction of losses 30		
Pending loss deductions from previous years (total amount of all deductible losses)		462

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 will inform the tax office without delay (§ 139 of the Austrian Federal Tax Code).

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)



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 N° 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 N°)

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 N°)

Date, signature

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

- 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)
- Negative total amount of income in 2021
- Positive total amount of income 2020
- € 5 million

²⁾ The loss carryback is to be considered in the 2021 tax return in Item 9.3 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:

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

