To this

☒ **Tax Authority Austria**, PO Box 260, 1000 Vienna

☒ **Tax Authority For Large Traders**, PO Box 251, 1000 Vienna

Receipt note

2022

Please fill in in CAPITAL LETTERS and only in black or blue colour. Amounts in euros and cents (right-aligned).
In any case, the fields with a strong border must be filled out.

Privacy Policy at bmf.gv.at/datenschutz or on paper in all financial and customs offices

Tax number

10-digit social security number according to e-card [1)]

Date of birth *(If **no** social security number available, **in any case** to fill in)* T T M M J J J J

SURNAME

NAME

TITLE

Attachment to income tax return E 1 for small businesses for 2022

If reference is made to legal provisions without further specification, this means the Austrian Income Tax Act 1988.

*This attachment **can be used in place of** attachment E 1a if **the following requirements** are met:*

1. *The company's profit is determined **exclusively** through the **small business flat rate** (Section 17 para. 3a). In this case, in addition to point 1 **only point 2** needs to be filled out.*
2. *The company's profit is shown by a (complete) **income and expenditure account** or by a **flat rate for self-employed or commercial** income outside of the small business flat rate and the flat rate for food retailers or general goods retailers. In this case, in addition to point 1 **only point 3** needs to be filled out.*
   Please note here:
   - *In the case of agricultural and forestry flat rates, attachment E 1c must be used.*
   - *In the case of consolidation into a lump sum for food retailers or general goods retailers, form E 1 should be used and only point 6 filled out.*
3. *The sum of the **operating income without investment income or withdrawal values from fixed assets** (sum of codes **9040**, **9050** and **9090**) has not exceed the amount of **35,000** euros (with VAT net system[2)]) or the amount of **42,000** euros (for VAT gross system [3)]).*
4. *The business has not been sold or abandoned, no reorganisation has taken place and no transitional gain/loss needs to be considered.*
5. ***No investment-related profit allowance** is claimed and no investment-related profit allowance must be re-taxed.*
6. *Any domestic operating capital gains are left with the capital gains tax deduction **finally taxed** and are therefore not recorded under code **9090**.*
7. *There are no foreign operating capital yields.*
8. *There are no capital yields relating to business premises to which the special tax rate is applicable.*
9. *There is no income from the granting of line rights that should be taxed according to the tariff (standard taxation option according to Section 107 para. 11)*

Fill out one attachment for each company.

☐ **Earnings from agriculture and forestry,** if no consolidation into a lump sum is claimed

☐ **Income from self-employment**

☐ **Income from commercial operation**

Please check the relevant box

1. Current address	
Postcode	Company address (town, street, square, house no., staircase, door no.)
State *(only fill in if not in Austria)*	
2. Income determination by small entrepreneur flat rate (Section 17 Para. 3a, *not applicable for income from agriculture and forestry)* 1	
Please fill in mandatorily: Industry code according to E 2	
To be completed if you are also a participant in a partnership:	
☐ It is confirmed that the small business flat rate is **not** claimed in the case of a co-entrepreneurship in which I also have an interest ***Please note:** If you claim the small business flat rate here, it may **not** be claimed in the case of a co-entrepreneurship in which you have an interest.*	

Please fill in the required information on the official form, this form is for translation assistance only.

1) *Enter the 10-digit number assigned by the Austrian social security agency Insurance number in full.*
2) *With the VAT net system, the sales tax is not included in the operating income still included in the operating expenses because they represent economically a transitory item; see also point 3 of the explanations.*
3) *With the VAT gross system, the operating income and operating expenses including sales tax detected. Taxable persons who are false exempt from sales tax (e.g. small business owners according to Section 6 paragraph 1 item 27 Austrian Value Added Tax Act 1994) must always determine the profit according to the VAT gross system; see also point 2 of the explanations.*

			Amounts in euros and cents
Operating income (excluding reported value added tax) ***Be aware that*** *The reimbursement of travel and commuting expenses, which are offset by operating expenses in the same amount, must not be recorded here.*		**9027**	
Operating expenses according to Section 4 para. 4 Z 1 (particularly compulsory insurance contributions) ***Be aware that*** *Travel and travel expenses that are offset by reimbursement of the same amount, which must not be recorded under code 9027, must not be recorded here.*		**9028**	–
Small workplace flat rate (300 euros for a full business year) *No entry may be made under* ***9217***	25	**9215**	–
Large workplace allowance (1,200 euros for a full financial year) *No entry may be made under code* ***9215***	27	**9217**	–
Flat rate of 50% of the cost of a weekly, monthly or annual public transport pass	22	**9165**	–
Preliminary profit/loss without taking into account the flat-rate operating expenses and the basic allowance (balance from value **9027** minus the values from **9028**, **9215**, **9217** and **9165**) *Please enter this amount in form E 1 in point 11 line 1 or point 12 line 1. The operating expenses flat rate is automatically taken into account when determining income, so no entry is required*			

Basic allowance: This is **automatically taken into account**, unless it is waived.

☐ The basic allowance is waived 35

3. Income determination by income-expenditure calculation or flat rate (outside of the agricultural and forestry consolidation into a lumop sum, the small business flat rate and the flat rate for food retailers or general goods retailers)

3.1 Operational Information

☐ VAT gross system	2	☐ VAT net system	3
☐ Complete statement of income and expenditure in accordance with Section 4 Paragraph 3	4	☐ Lump sum deduction according to Section 17 paragraph 1	5
☐ Hospitality consolidation into a lump sum	6	☐ Chemists consolidation into a lump sum	7
☐ Artist, writer consolidation into a lump sum	8	☐ Sales representative consolidation into a lump sum	9
☐ Athlete consolidation into a lump sum	10	☐ Consolidation into a lump sum for non-accounting professionals	11
Industry code (ÖNACE 2008) according to E 2 **Please fill out.**	12	☐ Mixed operation	12

3.2 Profit determination

Please note: *Basically, operating income and operating expenses are to be stated without a preceding sign. A negative sign ("-") must be indicated only if the value of a code is negative.*

Operating income			Amounts in euros and cents
Operating income (proceeds from goods/services) excluding those recorded in a notification in accordance with Section109a - Code **9050** - including own consumption (withdrawal values from current assets) ***Be aware that*** *This code must be filled out (Section 61 Para. 5 FFC). If necessary, enter the value "0".*		**9040**	
Operating income recorded in a notification pursuant to Section 109a ***Be aware that*** *This code must be filled out (Section 61 Para. 5 FFC). If necessary, enter the value "0"*	13	**9050**	
Investment income/withdrawal values from fixed assets	14	**9060**	
Other operating income	15	**9090**	
Sum of the operating income *(does not have to be filled in)*			
Operating expenses			
Goods, raw materials, supplies		**9100**	
Provided personnel (external personnel) and external services	16	**9110**	
Expenditure on own staff	17	**9120**	
Depreciation of fixed assets (e.g. depreciation, low-value assets, EKR 700 - 708), unless they are under code **9134** and/or **9135**, must be recorded.	18	**9130**	
Degressive deduction for wear and tear (Section 7 Para. 1a)	19	**9134**	
Accelerated building depreciation (Section 8 Para. 1a)	20	**9135**	
Travel expenses including mileage allowance and diets	21	**9160**	
Flat rate of 50% of the cost of a weekly, monthly or annual ticket for mass means of transport	22	**9165**	
Expenses for rent, lease, leasing	23	**9180**	

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Work room *No entry may be made under code **9215**, **9216** or **9217**. Can only be deducted if the study is the centre of all business activity.*	24	**9275**	
Small workplace flat rate (300 euros for a full business year) *No entry may be made under code **9275** or **9217**.*	25	**9215**	
Expenses/expenses for ergonomically suitable furniture (e.g. desk, swivel chair, desk lamp) *No entry may be made under code **9275** , **9217** or **159** (Form E 1). Only expenses/expenses of the assessment **2022 (in full)** must be stated here. If the expenses exceed the maximum amount of 300 euros, they can be claimed within the same maximum amount in the 2023 assessment.*	26	**9216**	
Large workplace allowance (1,200 euros for a full business year)	27	**9217**	
Interest and similar expenses	28	**9220**	
Own compulsory insurance contributions, contributions to pension and support institutions and contributions to self-employment	29	**9225**	
Company donations to beneficiary research and teaching institutions, museums, cultural institutions, the Federal Monuments Office, umbrella organizations for disabled sports, the International Anti-Corruption Academy, etc. 5)	30	**9243**	
Company donations to charitable organizations, beneficiary fundraising associations, etc.. 4) 5)	30	**9244**	
Company donations to environmental protection organisations and animal shelters 4) 5)	30	**9245**	
Company donations to voluntary fire brigades and state fire brigade associations 4) 5)	30	**9246**	
Contributions to the endowment of a charitable foundation 4) 5)	31	**9261**	
Donations to the Innovation Foundation for Education and its sub-foundations 4) 5)	32	**9262**	
Other operating expenses not included in the key figures above *(without flat-rate operating expenses)*	33	**9230**	
Flat-rate operating expenses	34	**9259**	
Sum of the operating expenses *(does not have to be filled in)*			
Tax-free profit allowance			
Basic allowance: This is **automatically taken into account**, unless it is waived. ☐ The basic allowance is waived	35		
Profit/loss without taking into account the basic allowance *(please enter this amount in form E 1 under point 10, 11 or 12)*			

4) Note: The amounts to be entered here must not be contained in an electronic special expenditure data transmission to the tax office. If this is the case, you need to initiate a correction of the special expense data transmission. Use form L 1d.

5) Deductible only if the respective institution is included in the list of beneficiary donation organisations of the Federal Ministry of Finance.

Please fill in the required information on the official form, this form is for translation assistance only.

***IMPORTANT NOTE:** Do not send **any original documents/receipts**, as all documents arriving at the tax office will be destroyed after electronic recording in accordance with data protection. Keep this for at least **7 years** for possible verification.*

It is even easier to submit this paperless declaration via bmf.gv.at (FinanzOnline).
FinanzOnline is available to you free of charge and around the clock and does not require any special software.

Tax representative (name, address, telephone number)

Date, signature

Explanations

Quotations from the law without further designation refer to the Austrian Income Tax Act 1988 in the current version. For detailed tax information, please refer to the Austrian Income Tax Guidelines 2000 at bmf.gv.at/steuern/findok. The relevant tax values must be entered in all amount fields.

1 The **small business flat rate** is applicable to income from self-employment or from commercial operations with Exemption from income from an activity as a managing partner, a member of the supervisory board or a board member of a foundation. The prerequisite is that in the year of assessment the sales tax exemption according to Section 6 para. 1 item 27 Austrian Value Added Tax Act 1994 is applicable for small businesses or is only not applicable because sales were also made that lead to income that is not affected by the lump sum (e.g. sales from rentals that lead to income from renting and leasing) or because the application of the sales tax exemption according to Section 6 para. 3 Austrian Value Added Tax Act 1994 was waived. If the turnover limit is not exceeded, each company can decide independently whether the flat rate must be applied or not.

Profit is the difference between the operating income (excluding sales tax) and the operating expenses determined as a lump sum. The flat-rate operating expenses amount to 45% of the operating income. Deviating from this, they amount to 20% of the operating income for a service company. The applicable flat rate is determined in accordance with the Service Companies Ordinance, BGBl II No. 615/2020, from the industry code and the operating income (code **9027**) and automatically taken into account when determining the income.

In addition to the flat-rate operating expenses, contributions paid according to Section 4 para. 4 item 1 (including compulsory insurance contributions, code **9028**) the small or large workplace allowance (code **9215** or **9217**), the flat rate of 50% of the cost of a weekly, monthly or annual ticket for public transport (code **9165**) and the basic allowance. For travel and commuting costs, which are offset by a reimbursement of costs in the same amount to be recorded as operating income, it is legally guaranteed by recording them as additional operating expenses that they do not affect profit (economic pass-through); they must not be taken into account when determining the flat rate. Accordingly, they are **neither** to be recorded under code **9027** nor under code **9028**, remain profit-neutral. This ensures that the flat rate derived from the value of code 9027 can be determined correctly.

Please note: If, in exceptional cases, the profit determined by the small business flat-rate does not cover the entire taxable result of the business, for example because a capital gain/loss on disposal and/or a transitional profit/transitional loss must also be recorded, attachment E 1a should be used. The operating expenses flat rate must then be recorded under code **9259**.

2 With the **VAT gross system**, the invoiced VAT is treated as operating income at the time of receipt and as operating expenditure at the time of payment to the tax office. The invoiced input tax amounts are operating expenses at the time of payment and operating income at the time of offsetting with the tax office. Operating income and operating expenses are therefore to be stated including VAT.

The total of the VAT payables paid in the assessment year is an operating expense (to be entered under code **9230**), the total of any VAT credits is a business income to be entered under code **9090**. If there are both VAT payments and VAT credits, they must be netted; in the case of a credit note surplus, this must be entered under code **9090**, in the case of a payment burden surplus, this must be entered under code **9230**.

3 The **net VAT system**, excludes VAT on both the revenue and the expenditure side. All operating income and input tax-deductible operating expenses are therefore stated without sales tax, i.e. only net. In principle, the net system is only permissible if the sales tax is of a continuous nature, i.e. not in the case of a false tax exemption and the use of a VAT flat rate (except if the input tax flat rate according to Section 14 para. 1 item 1 Austrian Value Added Tax Act 1994 and at the same time the basic flat rate according to Section 17 para. 1 is applied).

4 Determination of earnings by **complete income and expenditure account** means that no flat-rate calculation is used and the operating expenses are recorded in full. The operating income is in accordance with codes **9040** to **9090** and the operating expenses in accordance with codes **9100** to **9230**. The code **9259** (flat-rate operating expenses) must not be filled out.

5 When using the **basic flat rate**, the operating income is recorded in full, but the operating expenses are deducted at a flat rate of **12%** of turnover. For the following income, the flat rate is only **6%** of turnover: Freelance or commercial income from commercial or technical advice, an activity within the meaning of Section 22 item 2 (e.g. significantly involved GmbH managing directors, supervisory board members) as well as income from a writing, lecturing, scientific, teaching or educational activity.

In addition to the lump sum, only the following may be deducted:

- expenditure on goods, raw materials, semi-finished products, auxiliary materials and ingredients,
- wage expenses (including non-wage labour costs),
- expenditure on third-party wages, insofar as these go directly into services that form the business purpose of the company (e.g. contract manufacturing of goods)
- social security contributions and contributions to self-employed pension schemes,
- the workplace allowance,
- 50% of the cost of a weekly, monthly or annual ticket for a mass transit vehicle, and
- travel and travel expenses, insofar as they are compensated for in the same amount; these travel costs reduce the sales relevant for the assessment of the flat rate.

All other operating expenses are covered by the operating expenses flat rate, which must be recorded under code **9259**.

Further information on the basic flat rate can be found on the homepage of the BMF (bmf.gv.at/Steuern/Für Unternehmer/Pauschalierung) and in the self-employed book (bmf.gv.at/Services/Publikationen), as well as in the Austrian Income Tax Guidelines 2000, margin no. 4100 et seq.

Please fill in the required information on the official form. This form is for translation assistance only.

6 The **hospitality consolidation into a lump sum** can be used by licensed hospitality businesses. The **basic fee** (**15%** of turnover, at least 6,000 euros) includes all operating expenses with exceptions

- those covered by the other two packages and
- those that are to be considered separately in any case even with flat rates.

The **mobility flat rate** (**2%-6%** of turnover) includes

- all vehicle costs and operating costs for use of other means of transport as well as
- travel expenses.

The **energy and space lump sum** (**8%** of turnover) includes all costs related to the use of premises. The (entire) lump sum must be entered under code **9259**.

In addition, the basic allowance and certain operating expenses remain fully deductible: Cost of goods, wages and ancillary wage costs, social security amounts, training and further education of employees, depreciation for wear to be entered in maintenance and repair, rent and lease of properties, borrowing costs. More information can be found in the Austrian Income Tax Guidelines 2000, margin nos. 4287ff.

7 The **chemists lump sum** corresponds to the basic lump sum deduction in terms of content, see Note 4.

8According to the **artist/writer consolidation into a lump sum ordinance** certain operating expenses can be taken into account as a flat rate of **12%** of the turnover, up to a maximum of 8,725 euros under code **9259**.

The flat rate includes: Expenses for usual technical aids (esp. computers, sound carriers including recording and playback devices); expenses for telephone and office supplies; expenses for specialist literature and entrance fees; operational expenses for clothing, cosmetics and other expenses related to appearance; per diem allowance; expenditure for rooms located in the apartment complex (esp. study, studio, recording studio, rehearsal rooms); expenses for entertaining business associates; usually not verifiable business expenses. The expenses not covered by the flat rate are to be entered in the respective codes.

9According to the **sales representative consolidation into a lump sum** certain operating expenses can be taken into account at a flat rate of **12%** of the turnover, up to a maximum of 5,825 euros under code **9259**.

The flat rate includes: per diem allowance; expenditure for rooms located in the apartment complex (esp. storage and office premises); expenses for entertaining business associates; Business expenses that usually cannot be documented, such as tips. The expenses not covered by the flat rate are to be entered in the respective codes.

10Under the **ordinance on the consolidation into a lump sum for athletes** internationally active athletes who are subject to unlimited tax liability in Austria (on the basis of their domicile or habitual residence) and who, in the calendar year, predominantly perform in the context of sporting events (competitions, tournaments) abroad, may, upon application, have their income from sporting activities, including advertising activities, taxable in Austria assessed at 33% of all (domestic and foreign) such income. However, the earnings excluded from the tax base (67%) must be taken into account when determining the tax for the remaining earnings (entry under code **440** in Form E 1). A crediting of foreign taxes from the lump-sum earnings is excluded.

When using the flat rate, only 33% of the operating income and operating expenses must be recorded in the respective codes; the 67% to be eliminated may not be entered under code 9259.

11 The flat rate ordinance for **non-accounting traders** Federal Law Gazette no. 55/1990, provides for a total of 54 trades in each case an industry-specific flat rate for operating expenses. In addition, the following operating expenses can be taken into account:
purchase of goods, raw materials, auxiliary materials, semi-finished products and ingredients (according to the goods receipt book); wage expenses (according to the wage account), employer's contribution to statutory social security, housing subsidies, employer's contribution to the family burden equalization fund; depreciation; expenses for rent or lease, energy, heating, post and telephone; VAT paid (excluding VAT on own consumption) and VAT (input tax) for expenses that must be capitalized; contributions to compulsory insurance in the statutory health, accident and pension insurance as well as the basic allowance.

12 Enter the type of activity here in the form of a three-digit **industry code**. More detailed explanations can be found in Form E 2. With regard to mixed operation, the following applies: A mixed operation exists if at least 20% of the operational turnover cannot be assigned to the specified industry code. In this case, the industry code of the majority of turnover must be specified and the presence of a mixed operation must be marked.

13 Code 9050: Income/operating income for which a notification according to Section 109a Austrian Income Tax Act 1988 was issued, EKR 40 - 44

Enter the income/operating income to be recorded for the respective assessment for which a notification has been issued in accordance with Section 109a. The separate identification results from Section 4 of the Ordinance BGBl II No. 417/2001 issued on Section 109a and is only required if the taxpayer affected by the notification has been made aware of the content of the notification. For the notification obligation according to Section 109a see margin no. 8300 et seq. of the Austrian Income Tax Guidelines 2000. Information on the notification obligation in accordance with Section 109a can be found in the "Tax Book" on the Federal Ministry of Finance website.

For income shown in a notification on the basis of a **freelance contract** according to Section 4 para. 4 Austrian General Social Security Act applies: The amount recorded in the notification must be entered under code **9050** without deducting retained employee contributions to social security and without deducting contributions to provident funds; these deductible items must be entered as business expenses under code **9225**; this also applies when using the basic flat rate according to Section 17 para. 1.

14 Code **9060** includes operating income from the disposal (sale, withdrawal) of fixed assets. Insurance compensation must be entered under code 9090.

15 Code **9090** includes the total of all operating income (in the calendar year) with the exception of the operating income that must be entered under codes 9040, 9050 and 9060.

Please fill in the required information on the official form; this form is for translation assistance only!

16 Please note that expenses for own personnel must be recorded under code 9120.

17 Code **9120** includes expenses for wages and salaries as well as ancillary wage costs.

18 Code **9130** includes depreciation of fixed assets (including motor vehicles) as well as immediately sold low-value assets (Section 13, these are those whose acquisition or production costs do not exceed 800 euros in individual cases). The degressive depreciation (Section 7 para. 1a) must be recorded under code 9134, the accelerated building depreciation (Section 8 para. 1a) must be recorded under code 9135.

19 For assets that were purchased or developed after 30 June 2020, the deduction for wear and tear can be reduced in falling annual amounts after a fixed percentage of maximum 30% (**decreasing depreciation for wear**). This percentage must be applied to the respective book value (residual book value) and results in the respective depreciation annual amount. Certain assets (e.g. buildings, non-emission-free motor vehicles, used assets, systems used to extract, transport or store fossil fuels and systems that use fossil fuels directly, see Section 7 Para. 1 a item 1) are exempt from declining balance depreciation.

20 Without proof of useful life, the deduction for wear and tear for **buildings** which were purchased or developed after 30 June 2020, amounts to a maximum of **7.5%** in the year of initial consideration - that is three times the statutory depreciation rate of 2.5%.

Deviating from this, the deduction for wear and tear for buildings that are let for residential purposes is **4.5%** at most - this is three times the statutory depreciation rate of 1.5%. The regulation on the half-year depreciation for wear does not apply.

21 Code **9160** includes travel costs (actual vehicle costs without vehicle leasing and vehicle depreciation as well as mileage allowances); daily allowances and overnight allowances on the occasion of a business-related trip must also be recorded here.

22 If it can be credibly demonstrated that the card was also used for company trips during the business year, 50% of the expenses for a non-transferrable weekly, monthly or annual ticket for mass transport can be taken into account as an operating expense.

23 Code **9180** includes expenses for rent, lease and leasing (including vehicle leasing). Expenditure for heating, lighting, cleaning rented rooms and operating costs should not be entered here.

24 The expenses for a study furnished in a private home, including furnishings, are generally not deductible. Deductible expenses are only present if the office is used (almost) exclusively for business purposes and is the focus of all business activities. This is the case, for example, with writers, painters, composers or experts.

Operating expenses in connection with a study room an be considered in particular proportionate rental costs, operating costs (heating, lighting, insurance, etc.), depreciation, financing costs. Please only enter the expenses for the study room under code **9275**, without recording them under other codes. You can find more information about the office in the wage tax guidelines, margin nos. 324ff.

Be aware that: If expenses for a study room are taken into account, there are no income-related expenses for ergonomically suitable furniture (code 158 in Form E 1) and no income-related expenses for a home office flat rate can be taken into account in the assessment.

25 The workplace allowance is due if no other room is available to carry out the operational activity. The consideration of a study excludes the workplace flat rate. The **small** workplace flat rate is **300 euros** for a full business year if other income from active employment of more than 11,000 euros were achieved, for which another room is available outside the apartment. In addition to the small workplace allowance, only expenses for ergonomically suitable furniture are deductible (code **9216**). The amount of 300 euros must be aliquoted if necessary (25 euros per month). If there are several companies, the workplace allowance is only payable once and must be divided according to the ratio of company income.

26 Expenditure on ergonomically suitable furniture for a workplace set up in the home can be up to **300 euros** are considered as operating expenses.

If the maximum amount is exceeded, the excess amount can be claimed in the 2023 assessment within the maximum amount. To do this, code 9216 must be filled out for assessment 2023 (not automatically taken into account).

27 The workplace allowance is due if no other room is available to carry out the operational activity. The consideration of a study excludes the workplace flat rate. The **large** workplace allowance is **1,200 euros** for a full financial year if there is no other income from active employment in the calendar year of more than 11,000 euros were achieved, for which another room is available outside the apartment. With the workplace flat rate, all expenses arising from the operational use of the apartment are taken into account. The amount of 1,200 euros must be aliquoted if necessary (100 euros per month). If there are several companies, the workplace allowance is only payable once and is to be divided according to the ratio of company income.

28 Code **9220** includes interest on business bank loans, borrowings, mortgage loans as well as additional and commitment commissions for a loan or credit line.

29 Code **9225** includes contributions for your own compulsory insurance in social security or to enroll in a care and support facility; contributions for your own self-employed provision are also to be recorded here. When using the basic flat rate, these expenses may be deducted in addition to the flat rate according to Section 17 para. 1.

Please fill in the required information on the official form, this form is for translation assistance only!

30 Enter here **donations**, which are made from business assets to the two donation recipients mentioned in the respective codes have been made. They represent operating expenses insofar as they do not exceed a total of 10% of the operating profit before taking a profit allowance into account.

31 Any donations to the assets of a charitable foundation should be entered here (Section 4a). The deductible amount is limited to 10% of the operating profit before taking into account a profit allowance.

32 Any donations to the Innovation Foundation for Education and its sub-foundations should be entered here. Such grants are to be considered as operating expenses within the maximum amounts specified in Section 4c. There must be no loss by taking the donation into account.

33 Code **9230** includes a total of all operating expenses to be taken into account in the calendar year , which are not to be recorded separately.

34 In the case of a flat rate, use code **9259** to enter a lump sum for operating expenses. When claiming the athlete flat rate, the income that is not to be recorded (67%) must not be separated via code 9259; see point 10.

35 A profit allowance in the form of a **basic allowance** is available in the amount of **15%** of the profit, but no more than EUR 4,500 per person and year of assessment. The basic allowance is automatically deducted from the income tax assessment, so it is not necessary to enter it. Please note that the amount to be entered in line 10.1, 11.1 or 12.1 of income tax return E 1 and transferred to code numbers 310/320/330 is reduced by the profit allowance in the income tax assessment.

However, you have the option of waiving the consideration of the basic allowance; in this case you must fill in the check box.

Please fill in the required information on the official form, this form is for translation assistance only.