



One/several <b>tax-exempt COVID-19 subsidy(ies)</b> was(were) received, for which the prohibition on deduction under Section 20 para. 2 must be taken into account in the 2022 assessment <sup>2)</sup>		
<input type="checkbox"/> no	<input type="checkbox"/> yes	if yes, amount of funding(s): <b>9341</b>
One/several <b>taxable COVID-19 subsidy(s)</b> was (were) received, which is/are to be recorded in the 2022 assessment <sup>3)</sup>		
<input type="checkbox"/> no	<input type="checkbox"/> yes	if yes, amount of funding(s): <b>9342</b>
<input type="checkbox"/>	An application pursuant to Section 24 Paragraph 6 is made (building privileges in case of termination of a business)	<b>16</b>
<input type="checkbox"/>	I claim relief from double taxation based on the Federal Law Gazette II no. 474/2002.	<b>17</b>
<input type="checkbox"/>	The company was reorganised during the assessment period	
<b>3. Profit determination <sup>18)</sup></b>		
<i>As a rule, income/operating income and expenses/operating expenses <b>unsigned</b> must be stated. Only if a ratio results in a negative value, a negative sign ("-") must be indicated.</i>		
<b>Earnings/income</b>		Amounts in euros and cents
Income/operating income (proceeds from goods/services) excluding those recorded in a notification in accordance with Section 109a - EKR 40-44 - including own consumption (withdrawal values from current assets) <b>Be aware that</b> This code must be filled out (Section 61 Para. 5 FFC). <i>If necessary, enter the value "0".</i>		<b>19</b> <b>9040</b>
Earnings/income recorded in a notification pursuant to Section 109a EKR 40-44 <b>Attention:</b> This code must be filled out (Section 61 Para. 5 FFC). <i>If necessary, enter the value "0".</i>		<b>20</b> <b>9050</b>
Investment income/withdrawal values from fixed assets EKR 460-462 before any resolution to 463-465 or 783		<b>21</b> <b>9060</b>
<b>Only for accountants:</b> Internally produced and capitalised assets EKR 458-459		<b>22</b> <b>9070</b>
<b>Only for accountants:</b> Inventory changes EKR 450-457		<b>23</b> <b>9080</b>
Other income/operating income (e.g. financial income, profit shares from a silent participation) - Balance (For VAT gross system: incl. VAT credit, but without code <b>9093</b> )		<b>24</b> <b>9090</b>
<b>Only for VAT gross system:</b> VAT paid for supplies and other services (Attention: Only fill in if the operating income is stated without VAT)		<b>25</b> <b>9093</b>
<b>Total income/operating income</b> (does not have to be filled in)		
<b>Expenses/Operating Expenses</b>		
Goods, raw materials, auxiliary materials EKR 500-539, 580		<b>26</b> <b>9100</b>
Provided personnel (external personnel) and external services EKR 570-579, 581, 750-753		<b>27</b> <b>9110</b>
Personnel expenses ("own personnel") EKR 60-68		<b>28</b> <b>9120</b>
Depreciation of fixed assets (e.g. depreciation, low-value assets, EKR 700 - 708), unless they are under code <b>9134</b> and/or <b>9135</b> , must be recorded.		<b>29</b> <b>9130</b>
Degressive deduction for wear and tear (Section 7 Para. 1a)		<b>30</b> <b>9134</b>
Accelerated building depreciation (Section 8 paragraph 1a)		<b>31</b> <b>9135</b>
<b>Only for accountants:</b> Depreciation of current assets, insofar as this exceeds the normal depreciation in the company - EKR 707 - and value adjustments to receivables, insofar as they are not recorded under code <b>9142</b>		<b>32</b> <b>9140</b>
Allocation/dissolution of flat-rate value adjustments to receivables <b>Be aware that:</b> In the case of resolutions, the amount must be entered with a negative sign.		<b>33</b> <b>9142</b>
Maintenance (maintenance costs) for buildings EKR 72		<b>34</b> <b>9150</b>
Travel and travel expenses including mileage allowance and diets (without actual vehicle costs) EKR 734-737		<b>35</b> <b>9160</b>
Flat rate of 50% of the cost of a weekly, monthly or annual ticket for mass means of transport		<b>36</b> <b>9165</b>
Actual motor vehicle costs (without depreciation, leasing and mileage allowance) EKR 732-733		<b>37</b> <b>9170</b>
Rental and lease expenses, leasing EKR 740-743, 744-747		<b>38</b> <b>9180</b>
Commissions to third parties, license fees EKR 754-757, 748-749		<b>39</b> <b>9190</b>

<sup>2)</sup> In the case of compensation for losses relating to the 2022 assessment, the ban on deduction pursuant to Section 20 Para. 2 must be taken into account. For reduction of expenses, see in particular margin no. 31.3b Austrian Income Tax Guidelines 2000.

<sup>3)</sup> This includes the cancellation bonus, insofar as it relates to months of the year 2022.





Advertising and representation expenses, not under codes <b>9243</b> to <b>9246</b> recorded donations, tips EKR 765-769	40	9200	
Book value of disposed assets EKR 782	41	9210	
Work room <i>No entry may be made under code <b>9215</b>, <b>9216</b> or <b>9217</b>. Can only be deducted if the study is the centre of all business activity.</i>	42	9275	
Small workplace flat rate (300 euros for a full business year) <i>No entry may be made under code <b>9275</b> or <b>9217</b>.</i>	43	9215	
Expenses/expenses for ergonomically suitable furniture (e.g. desk, swivel chair, desk lamp) <i>No entry may be made under code <b>9275</b>, <b>9217</b> or <b>159</b> (Form E 1). Only expenses/expenses of the assessment <b>2022 (in full)</b> 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.</i>	44	9216	
Large workplace allowance (1,200 euros for a full financial year)	45	9217	
Interests and similar expenses EKR 828-834	46	9220	
Profit shares of genuine silent partners within the meaning of Section 27 para. 2 item 4	47	9258	
Own compulsory insurance contributions, contributions to pension and support institutions and contributions to self-employed provision	48	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. <sup>4)</sup>	49	9243	
Company donations to charitable organisations, beneficiary fundraising associations, etc. <sup>4) 5)</sup>	49	9244	
Company donations to environmental organisations and animal shelters <sup>4) 5)</sup>	49	9245	
Company donations to voluntary fire brigades and state fire brigade associations <sup>4) 5)</sup>	49	9246	
Contributions to the endowment of a charitable foundation <sup>4) 5)</sup>	50	9261	
Donations to the Innovation Foundation for Education and its sub-foundations <sup>4) 5)</sup>	51	9262	
Miscellaneous expenses/operating expenses not included in the above ratios (excluding flat-rate operating expenses), changes in capital - balance <i>(With VAT gross system: including VAT, but without code <b>9233</b>)</i>	52	9230	
<b>Only for VAT gross system:</b> VAT paid for supplies and other services <i>(Note: may only be filled in if the operating expenses are stated without VAT)</i>	25	9233	
Flat rate operating expenses	53	9259	
<b>Total expenses/business expenses</b> <i>(does not have to be filled in)</i>			
Income from operationally held participations in partnerships – Result from attachment E 11		9237	
When determining the positive earnings according to code <b>9237</b> donations from business assets taken into account	9249		
<b>Profit/Loss</b> <i>[If no corrections and additions according to point 4., please enter this amount in form E 1 in points 10), 11) or 12).]</i>	54		
<b>4. Corrections and additions to the profit determination according to point 3 (tax increase/decrease calculation) 55</b>			
<i>Profit-increasing corrections must be entered without a sign, profit-reducing corrections must be entered with a negative sign ("−").</i>			
Corrections to depreciation of fixed assets according to code <b>9130</b> , insofar as they are not recorded under code <b>9269</b>	56	9240	
Corrections to depreciation of fixed assets according to code <b>9130</b> , insofar as accelerated building depreciation (Section 8 para. 1a) is affected		9269	
Corrections according to Section 7 para. 1a to digressive depreciation according to code <b>9134</b>		9268	
Value adjustment fifths to be recorded in the 2022 assessment in accordance with Section 124b item 372 litera a in conjunction with litera c („old receivables“)	57	9273	
Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b item 372 litera b in conjunction with litera c („old amounts“)	58	9274	

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 will 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.



Corrections to motor vehicle cost	59	9260	
Corrections to rental and lease expenses, leasing (EKR 740-743, 744-747) code <b>9180</b>	60	9270	
Corrections to advertising and representation expenses, donations, tips (EKR 765-769) - Code <b>9200</b>	61	9280	
Corrections regarding donations in codes <b>9243, 9244, 9245, 9246</b>	49	9317	
Correction regarding donations to the assets of a charitable foundation - Code <b>9261</b>	50	9322	
Corrections regarding grants to the Innovation Foundation for Education and others Subfoundations - Code <b>9262</b>	51	9325	
Corrections regarding remuneration for work and services (Section 20 Para. 1 item 7 and 8)	62	9257	
<b>Income from operational financial investments that are not subject to tariff tax</b>			
a) Deduction of final taxed income or income subject to the special tax rate Provision of capital (investment income) and current income from cryptocurrencies	63	9283	—
b) Taking into account income subject to the special tax rate from realized increases in value, derivatives and realised Increases in value from cryptocurrencies (capital yields or losses)	64		
Corrections to income from realised appreciation, derivatives and realised appreciation increases from cryptocurrencies (capital yields or losses)	65	9305	
<i>Note on entry under code 9289: If the balance is positive, enter this as a minus, if the balance is negative, enter 45% of this balance as a plus.</i>	Capital yields		
	Capital losses		
	Balance	positive/ negative balance	66 9289
<b>Income from the sale, removal or addition or depreciation of business premises that are not subject to tariff tax</b> 67			
Corrections to income from sale, withdrawal or write-up or write-down of business premises that are not subject to tariff tax	68	9285	
<i>Note on entry under code 9316: If the balance is positive, enter this as a minus, if the balance is negative, enter 40% of this balance as a plus.</i>	Capital gain(s) according to Section 30		
	Capital loss(es)		
	Balance	positive/ negative balance	69 9316
Income not recorded under point 3 on the occasion of the <b>granting of management rights</b> (Section 107), the <input type="checkbox"/> to the extent of 33% of the payout amount (excluding VAT) <input type="checkbox"/> in the amount proven by an expert opinion must be taxed (exercise of the standard taxation option according to Section 107 para. 11).	70	9326	
<input type="checkbox"/> A change of the method for determining the profit (Section 4 Para. 10) was made. Amount of transition profit/transition loss (Losses in full if no entry must be made under code <b>9242</b> )	71	9010	
One-sevenths amounts from a transition loss of the current year and/or a previous year	72	9242	
Surcharge/discount according to Section 4 para. 2	73	9247	
Other changes – Balance	74	9290	
<b>Profit/Loss after making the above corrections and additions</b> (must not be filled in)			
<b>Tax-free profit allowance</b> 75			
Basic allowance (if no full flat-rate for food retailers or general goods dealers according to point 6 is claimed)	76	9221	—
<input type="checkbox"/> The basic allowance is waived	77		
Investment-related profit allowance for physical assets <b>Be aware that</b> Entry is a prerequisite for the allowance to be taken into account	78	9227	—
Investment-related tax-free profit allowance for securities <b>Be aware that</b> Entry is a prerequisite for the allowance to be taken into account	79	9229	—
Subsequent tax-free profit allowance	80	9234	





<b>Sale/closing of business, income to be eliminated</b>		
<input type="checkbox"/> (partial) business was sold or terminated Amount of capital gain (before exemption)/capital loss	<b>81</b>	<b>9020</b>
Allowance for capital gains according to Section 24 para. 4	<b>82</b>	<b>9021</b> –
Amount of profit or loss to be eliminated	<b>83</b>	<b>9030</b>
<b>Taxable profit/loss</b> [Please enter this amount in form E 1 in points 10), 11) or 12).]	<b>84</b>	
<b>5. Balance sheet items (ONLY for balance sheet preparers according to Sections 4 para. 1 or 5)</b>		
Private withdrawals (less private deposits) EKR 96 (In the case of negative amounts, always state the sign!)	<b>85</b>	<b>9300</b>
Real estate EKR 020-022	<b>86</b>	<b>9310</b>
Building on own property EKR 030, 031	<b>87</b>	<b>9320</b>
Financial assets EKR 08-09	<b>88</b>	<b>9330</b>
Stocks EKR 100-199	<b>89</b>	<b>9340</b>
Requests from supply of goods and services EKR 20-21	<b>90</b>	<b>9350</b>
Other provisions (excluding provisions for severance payments, pensions and taxes) unless they must be recorded under code <b>9363</b> - EKR 304 – 309	<b>91</b>	<b>9360</b>
General provisions for other contingent liabilities	<b>92</b>	<b>9363</b>
Liabilities to credit institutions and financial institutions EKR 311-319	<b>93</b>	<b>9370</b>
<b>6. Income from commercial full flat rate for food retailers or general store traders <sup>94</sup></b>		
Lump sum income		<b>9006</b>
Code <b>9006</b> contains a basic allowance of		<b>9007</b>
<input type="checkbox"/> A change of the method for determining the profit (Section 4 Para. 10) was made. Amount of transition profit/transition loss (Losses in full if no entry must be made under code <b>9242</b> )	<b>71</b>	<b>9010</b>
One-sevenths amounts from a transition loss of the current year and/or a previous year	<b>72</b>	<b>9242</b>
<input type="checkbox"/> (partial) business was sold or terminated Amount of capital gain (before exemption)/capital loss	<b>81</b>	<b>9020</b>
Allowance for capital gains according to Section 24 para. 4	<b>82</b>	<b>9021</b> –
<input type="checkbox"/> An application pursuant to Section 24 Paragraph 6 will be provided (building benefit in case of business closure)		<b>16</b>
<input type="checkbox"/> The company was reorganised during the assessment period		

**IMPORTANT NOTE:** Please 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

