

Receipt note

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.	

offices	Тах	number							1	LO-dig	git so	ocial s	securi	ty nui	nber	accor	ding	to e-	card ¹								ecurit ase to	ty fill in)
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1) Enter the complete 10-digit insurance number issued by the Austrian social security agency here.

One/several tax-exempt COVID-19 subsidy(ies) was(were) received, for which the prohi on deduction under Section 20 para. 2 must be taken into account in the 2022 assessment ²				
no yes if yes, amount of fundir		9341		
One/several taxable COVID-19 subsidy(s) was (were) received, which is/are to be record the 2022 assessment ³)	5()			
no yes if yes, amount of fundir	ng(s):	9342		
An application pursuant to Section 24 Paragraph 6 is made (building privileges in case o	of termi	nation of	a business)	16
I claim relief from double taxation based on the Federal Law Gazette II no. 474/2002.				17
The company was reorganised during the assessment period				
3. Profit determination 18				
As a rule, income/operating income and expenses/operating expenses unsigned must l value, a negative sign ("-") must be indicated.	be stat	ed. Only		
Earnings/income Income (according income (accorde from accorde (consister)) and uting these recorded in a matrific	antion		Amounts in eur	os and cents
Income/operating income (proceeds from goods/services) excluding those recorded in a notific in accordance with Section 109a - EKR 40-44 - including own consumption (withdrawal values current assets) Be aware that This code must be filled out (Section 61 Para. 5 FFC). If necessary, enter the value "0".		9040		ç0
Earnings/income recorded in a notification pursuant to Section 109a		1		·
EKR 40-44 Attention: This code must be filled out (Section 61 Para. 5 FFC). If necessary, enter the value "0".	20	9050	CHIC:	•
Investment income/withdrawal values from fixed assets EKR 460-462 before any resolution to 463-465 or 783	21	9060	0	
Only for accountants: Internally produced and capitalised assets EKR 458-459	22	9070	NO NO	
Only for accountants: Inventory changes EKR 450-457	23	9080		
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 9093)	24	9090		
Only for VAT gross system: VAT paid for supplies and other services (Attention: Only fill in if the operating income is stated without VAT)	25	9093		
Total income/operating income (does not have to be filled in)	0			
Expenses/Operating Expenses				
Goods, raw materials, auxiliary materials EKR 500-539, 580	26	9100		
Provided personnel (external personnel) and external services EKR 570-579, 581, 750-753	27	9110		
Personnel expenses ("own personnel") EKR 60-68	28	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.	29	9130		
Degressive deduction for wear and tear (Section 7 Para, 1a)	30	9134		
Accelerated building depreciation (Section 8 paragraph 1a)	31	9135		
Only for accountants: 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 9142	32	9140		
Allocation/dissolution of flat-rate value adjustments to receivables Be aware that : In the case of resolutions, the amount must be entered with a negative sign	n. 33	9142		
Maintenance (maintenance costs) for buildings EKR 72	34	9150		
	s)	0100		
	35	9160		
EKR 734-737 Flat rate of 50% of the cost of a weekly, monthly or annual ticket for mass	35	9160 9165		
EKR 734-737 Flat rate of 50% of the cost of a weekly, monthly or annual ticket for mass means of transport Actual motor vehicle costs (without depreciation, leasing and mileage allowance)	35			
Travel and travel expenses including mileage allowance and diets (without actual vehicle cost EKR 734-737 Flat rate of 50% of the cost of a weekly, monthly or annual ticket for mass means of transport Actual motor vehicle costs (without depreciation, leasing and mileage allowance) EKR 732-733 Rental and lease expenses, leasing EKR 740-743, 744-747	35	9165		

2) 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. Forreduction of expenses, see in particular margin no. 313b Austrian Income Tax Guidelines 2000.

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



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Advertising and representation expenses, not under codes 9243 to 9246 recorded donations, tips EKR 765-769	40	9200	
Book value of disposed assets EKR 782	41	9210	
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.	42	9275	
Study is the centre of all business activity. Small workplace flat rate (300 euros for a full business year) No entry may be made under code 9275 or 9217 .	43	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/expense of the assessment 2022 (in full) must be stated here. If the expenses exceed the maximu amount of 300 euros, they can be claimed within the same maximum amount in the 2023 assessment.	ses	9216	
Large workplace allowance (1,200 euros for a full financial year)	45	9217	
Interests and similar expenses EKR 828-834	46	9220	<u> 40</u> .
Profit shares of genuine silent partners within the meaning of Section 27 para. 2 item4	47	9258	10
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. ⁴)	49	9243	only
Company donations to charitable organisations, beneficiary fundraising associations, etc. ^{4) 5)}	49	9244	
Company donations to environmental organisations and animal shelters ^{4) 5)}	<u>49</u>	9245	
Company donations to voluntary fire brigades and state fire brigade associations 45	49	9246	
Contributions to the endowment of a charitable foundation ^{4) 5)}	50	9261	
Donations to the Innovation Foundation for Education and its sub-foundations (15)	51	9262	
Miscellaneous expenses/operating expenses not included in the above ratios (excluding flat-rate operating expenses), changes in capital - balance (With VAT gross system: including VAT, but without code 9233)	52	9230	
Only for VAT gross system: VAT paid for supplies and other services (Note: may only be filled in if the operating expenses are stated without VAT)	25	9233	
Flat rate operating expenses	53	9259	
Total expenses/business expenses (does not have to be filled in)			
Income from operationally held participations in partnerships – Result from attachment E 11		9237	
When determining the positive earnings according to code 9237 donations from business assets taken into account 9249			
Profit/Loss [If no corrections and additions according to point 4., please enter this amount in form E 1 in points 10), 11) or 12).]	54		
4. Corrections and additions to the profit determination according to point 3 (tax in			-
Profit-increasing corrections must be entered without a sign, profit-reducing corrections in Corrections to depreciation of fixed assets according to code 9130 , insofar as they	nust l	be enter 9240	ed with a negative sign ("-'
are not recorded under code 9269 Corrections to depreciation of fixed assets according to code 9130 , insofar as accelerated build depreciation (Section 8 para. 1a) is affected		9269	
Corrections according to Section 7 para. 1a to digressive depreciation according to code 9134		9268	
Value adjustment fifths to be recorded in the 2022 assessment in accordance with Section	57		
124b item 372 litera a in conjunction with litera c ("old receivables") Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section		9273	
124b item 372 litera b in conjunction with litera c ("old amounts")	58	9274	

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



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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.

								I
Corrections to motor ve	hicle cost				59	9260		
Corrections to rental an	d lease expenses,	leasing (EKR 7	40-743, 744-747)	code 9180	60	9270		្ឋារ
Corrections to advertisir		tion expenses,	donations, tips		61	9280		18
(EKR 765-769) - Code 9	1200							
Corrections regarding d	onations in codes	9243, 9244, 9	9245, 9246		49	9317		_
Correction regarding do	nations to the asse	ets of a charita	ble foundation - C	Code 9261	50	9322		
Corrections regarding g Subfoundations - Code		ation Foundatio	on for Education a	nd others	51	9325		
Corrections resording r	omuneration for w	unit and convic	oc (Costion 20 D	va 1 itom 7 and 9)	62	9257		
Corrections regarding r Income from operati			`	,	02	9237		-
a) Deduction of final ta: Provision of capital (xed income or inco	ome subject to	the special tax ra	te	63	9283		
b) Taking into account	income subject to	the special tax	rate from realize		deriv		d realised	
Increases in value fr				d	64			_
Corrections to income f increases from cryptocu				appreciation	65	9305		
<i>Note on entry under code 9289: If the</i>				7			0	
balance is positive,	Capital yields							\geq
<i>enter this as a minus, if the balance is</i>	Capital losses							
negative, enter 45% of this balance as a				positive/	66			
plus.	Balance			negative ba		9289		
Income from the sale	e, removal or add	lition or depr	eciation of busi	ness premises tha	t are	not subj	ect to tariff tax 67	
Corrections to income of business premises th			up or write-down	0 1	68	9285		
Note on entry under					00	5205		-
code 9316 : If the	Capital gain(s) according to Sect	ion 30	60					
balance is positive, enter this as a minus,				1				1
<i>if the balance is negative, enter</i> 40%	Capital loss(es)			6				
of this balance as a plus.	Balance		0	positive/ negative ba	69 Jance	9316		
Income not recorded und		casion of the q	ranting of manag	-				-
to the extent of 33%						, jų are		
in the amount prove	n by an expert opi	nion						
must be taxed (exercise	of the standard ta	xation option a	ccording to Sectio	n 107 para. 11).	70	9326		
A change of the m Amount of transition			(Section 4 Para. 1	0) was made.				
(Losses in full if no			e 9242)		71	9010		
One-sevenths amounts	from a transition le	oss of the curr	ent year and/or a	previous year	72	9242		
Surcharge/discount acco	Staing to Section 4	+ para. 2			73	9247		_
Other changes – Balanc	ie				74	9290		
Profit/Loss after mal	king the above c	orrections an	d additions (mu	st not be filled in)				
Tax-free profit allow	ance 75							
Basic allowance (if no fu 6 is claimed)	Ill flat-rate for food	d retailers or g	eneral goods deal	ers according to poi	nt 76	9221		
								7
The basic allowand Investment-related prof		nysical accote			77			_
Be aware that Entry	is a prerequisite f	or the allowar		to account	78	9227	_	
Investment-related tax- Be aware that Entry				to account	79	9229	-	
Subsequent tax-free pro	offt allowance				80	9234		



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Sale/closing of business, income to be eliminated			
(partial) business was sold or terminated	81	9020	
Amount of capital gain (before exemption)/capital loss	01	5020	
Allowance for capital gains according to Section 24 para. 4	82	9021	_
Amount of profit or loss to be eliminated	83	9030	
Taxable profit/loss [Please enter this amount in form E 1 in points 10), 11) or 12).]	84		
5. Balance sheet items (ONLY for balance sheet preparers according to Sections 4	para.	1 or 5)	
Private withdrawals (less private deposits) EKR 96 (In the case of negative amounts, always state the sign!)	85	9300	
Real estate EKR 020-022	86	9310	10
Building on own property EKR 030, 031	87	9320	601
Financial assets EKR 08-09	88	9330	
Stocks EKR 100-199	89	9340	CI
Requests from supply of goods and services EKR 20-21	90	9350	
Other provisions (excluding provisions for severance payments, pensions and taxes) unless they must be recorded under code 9363 - EKR 304 – 309	91	9360	0
General provisions for other contingent liabilities	92	9363	
Liabilities to credit institutions and financial institutions EKR 311-319	93	9370	
6. Income from commercial full flat rate for food retailers or general store traders	94		
Lump sum income		9006	
Code 9006 contains a basic allowance of		9007	
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 9242)	71	9010	
One-sevenths amounts from a transition loss of the current year and/or a previous year	72	9242	
(partial) business was sold or terminated Amount of capital gain (before exemption)/capital loss	81	9020	
Allowance for capital gains according to Section 24 para. 4	82	9021	_
An application pursuant to Section 24 Paragraph 6 will be provided (building benefit in ca The company was reorganised during the assessment period	ase of	ousiness	closure) 16
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) nea!

Date, signature

