

To

- Tax Authority Austria, PO Box 260, 1000 Vienna
- Tax Authority for Large Traders, Postcode 251, 1000 Vienna

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.

Tax number	IDENTIFICATION OF PARTNERSHIPS OR ASSOCIATION

Attachment to form E 6a for the year 2022 1

If reference is made to legal provisions without further specification, this means the Austrian Income Tax Act 1988. Earnings from the granting of management rights (Section 107) is not to be recorded in this attachment, but rather in the party's tax return if the party exercises the standard taxation option (attachment E 11, K 11).

Please note the **fill-in help (E 6-Erl)**. This attachment must be completed for **all those involved**.

If there are more than 4 parties, please enter the sheet number:

	Name:			
	Tax number			
The party is a capitalist co-entrepreneur within the meaning of Section 23a	2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Only to be filled out if a partnership is involved (two-tier partnership): Section 23a of the Austrian Income Tax Act 1988 is not taken into account	3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
An application according to Section 24 paragraph 6 is made (building privileges in case of termination of a business)	4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1. Income determination for small entrepreneur flat rates (Section 17 Para. 3a)				
Share of interim profit	9914			
Special business income	9916			
Deductible operating expenses (Section 17 Para. 3a item 3) <i>Be aware that Travel costs that are offset by a reimbursement of costs in the same amount that must not be recorded in code 9027 of form E 6a, must not be recorded.</i>	9926			
Basic allowance according to Section 10	9271			
Total				
Taxable result share for small entrepreneur flat rate without consideration of point 3 and point 4				

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Bundesministerium
 Finanzen



Name:				
Tax number				
2. Income determination through accounting, cash-basis accounting or consolidation into a lump sum (outside of the agricultural and forestry consolidation into a lump sum, the small entrepreneur consolidation into a lump sum and the consolidation into a lump sum for food retailers or general goods retailers)				
Share of the profit/loss from item 4.2 or item 4.3 of attachment E 6a Consideration of the following codes ¹⁾	5			
Special Operating Income	6	9915		
Study room <i>No entry may be made under code 9215, 9216 or 9217. Can only be deducted if the study room is the focus of all business activities.</i>	7	9275		
Small workplace flat rate (300 euros for a full business year) <i>No entry may be made under code 9275 or 9217.</i>	8	9215		
Expenditure on ergonomically suitable furniture (e.g. desk, swivel chair, desk lamp) <i>No entry may be made under code 9275, 9217, under code 159 (Form E 1) or under code 9216 of Form E 1a or E 1a-K. Only expenses/expenditures of the assessment 2022 (in full) must be stated here. If the expenses exceed the maximum amount of 300 euros, they can be taken into account in the 2023 assessment within the same maximum amount.</i>	9	9216		
Large workplace allowance (1,200 euros for a full business year)	10	9217		
Other special business expenses (without tax-free profit allowance)	11	9925		
Corrections to disposals/withdrawals/write-ups and depreciation of business premises	12	9387		
Company donations to beneficiary research and teaching institutions, museums, cultural institutions, the Federal Monuments Office, umbrella organisations for disabled sports, the International Anti-Corruption Academy etc. ²⁾	13	9253		
Company donations to charitable organisations, favoured fundraisers clubs, etc. ^{2) 3)}	13	9254		
Company donations to environmental organisations and animal shelters ^{2) 3)}	13	9255		
Company donations to voluntary fire brigades and state fire brigade associations ^{2) 3)}	13	9256		
Donations to the endowment of assets of a charitable foundation ³⁾	14	9461		
Donations to the Innovation Foundation for Education and its sub-foundations ³⁾	15	9462		

¹⁾ In this field the proportionate gain/loss resulting from the results of attachment E 6a. This can be divided among the parties in deviation from the noted participation ratio.

²⁾ **Note:** Donations are only deductible to the amount of 10% of the profit before any tax-free profit allowance is taken into account. Enter the amount that is deductible taking into account this maximum limit.

³⁾ It can only be deducted if the respective institution is included in the list of beneficiary donation institutions of the Federal Ministry for Finance is included.





2.1 Tax-free profit allowance 16				
Participation is held in business assets 17				
Basic allowance Be aware that Entry is a prerequisite for the allowance to be taken into account 18	9221	—	—	—
Investment-related tax-free profit allowance for tangible assets Be aware that Entry is a prerequisite for the allowance to be taken into account 19	9227	—	—	—
Investment-related tax-free profit allowance for securities Be aware that Entry is a prerequisite for the tax-exempt amount to be taken into account 20	9229	—	—	—
Post-taxable tax-free profit allowance 21	9234			
3. Sale of shares				
Share sold (percentage) 22	9930	%	%	%
Date (DD.MM.YYYY)				
Transitional gain/loss 23	9935			
Capital gain (before any tax-exempt amount)/capital loss 24	9940			
Tax-exempt amount for capital gains according to Section 24 paragraph 4 25	9022	—	—	—
Share sold (percentage) 22	9931	%	%	%
Date (DD.MM.YYYY)				
Transitional gain/loss 23	9936			
Capital gain (before any tax-exempt amount)/capital loss 24	9941			
Tax-exempt amount for capital gains according to Section 24 paragraph 4 25	9023	—	—	—
Share sold (percentage) 22	9932	%	%	%
Date (DD.MM.YYYY)				
Transitional gain/loss 23	9937			
Capital gain (before any tax-exempt amount)/capital loss 24	9942			
Tax-exempt amount for capital gains according to Section 24 paragraph 4 25	9024	—	—	—
Total				
		Tax profit share without consideration of Section 23a		

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





4. Carryforward regulation in case of participation as a capitalistic co-entrepreneur within the meaning of Section 23a (to be completed in any case with the development of the capital account and restricted investment losses carryforward)

Result share (profit/loss) before consideration of Section 23a				
In case of loss : Transfer to the carryforward (loss reduction by the amount under code 9402/7402)	26	9025		
In case of profit : Reduction by the carryforward (internal loss compensation by offsetting the profit against the loss of restricted investment loss carryforward from a previous year in the amount under code 9403/7403)	27	9026		
Total 28				
Tax profit share according in consideration of Section 23a				
Only to be completed if two business years end in the assessment year - breakdown of the total amount and the profit shares (after taking into account Section 23a) over the two business years:				
This applies to business year 1				
Total 29				Tax share of earnings
This applies to business year 2				
Total 29				Tax share of earnings

Findings on the assessment of parties involved regarding the business year (possible business year 1) ⁴⁾

30

The share of income includes:				
Losses that cannot be offset (Section 2 Para. 2a)	9945			
Offsettable losses from previous years must be offset against positive income in the amount of:	9950			
Domestic income from the provision of capital to which a special tax rate of 25% applies (in particular interest from bank deposits, dividends)	9761			
Foreign income from the transfer of capital to which a special tax rate of 25% applies (in particular interest from bank deposits, dividends)	9762			
Domestic income from the provision of capital to which a special tax rate of 25% applies (in particular interest from bank deposits, dividends) of 27.5% is applicable	9772			
Foreign income from the provision of capital to which a special tax rate of 25% applies (in particular interest from bank deposits, dividends) of 27.5% is applicable	9773			
Positive balance of capital yields and capital losses on which the special tax rate is applicable	9763			

⁴⁾ If only **one business year** ends in the declaration year, the statements relating to this business year must be entered here (codes **9965 to 9396**). If **two business years** end in the declaration year, only the statements related to the **first** business year must be entered here. The statements relating to the **second** business year must be entered under codes **7965 et seq.**





Capital yields tax on business capital yields	9766				
Foreign capital yields against which foreign withholding tax must be credited	9748				
Creditable foreign withholding tax on capital yields	9767				
Capital yields relating to business premises					
Profits relating to business premises on which the special tax rate is applicable	31 9764				
Expenses in accordance with Section 20 (2) in connection with profits from business premises in accordance with code 9764	32 9771				
Real estate income tax belonging to the tax number of the partnership (general partnerships under Austrian law or limited partnership (under Austrian law)) was paid ⁵⁾	9765				
The share of income includes:					
Income to which the half tax rate would apply and which is must not be recorded under code 9971.	9970				
Income from special forest uses (Section 37 Para. 6)	9971				
Compensation for expropriation according to Section 37 paragraph 3	9328				
Profits from a debt reduction within the meaning of Section 36	9386				
Quota to be paid in percent	9496	%	%	%	%
Foreign income					
Earnings do not include: Tax-exempt foreign income under progression proviso	9975				
Included in earnings are: Foreign earnings for which Austria has the right to tax (without capital yields)	9395				
Earnings according to code 395 are subject to creditable tax (without withholding tax according to Attachment E 6a/E 6a-1) in the amount of (without withholding tax according to code 9767) in the amount of	9396				

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

⁵⁾ **Please note:** If real estate income tax was paid to the tax number of the parties involved, no entry may be made here. Real estate income tax is always taken into account (credit) in the respective taxation procedure of the person involved.



Presentation of the development of the capital account and the restricted investment losses carryforward pursuant to Section 23a (possible business year 1) ^[26]

Development of the tax capital account relevant for Section 23a				
Status at the beginning of the business year	9397			
Changes from supplementary capital ⁶⁾	9398			
Other changes ⁶⁾	9399			
Status at the end of the business year	9400			
Development of restricted investment losses carryforward				
Status at the beginning of the business year	9401			
Increase by the non-compensable loss of the business year	9402			
Reduction by offsetting against the profit of the business year	9403			
Reduction due to excess deposit or actual liability claim <i>Please enter this amount in form E 1 or E 7 of the party concerned under code 509</i>	9405			
Status at the end of the business year	9406			

Findings on the assessment of parties involved regarding a possible business year 2

The share of income includes: Losses that cannot be offset (Section 2 Para. 2a)	7945			
Offsettable losses from previous years must be offset against positive income in the amount of:	7950			
Domestic income from the provision of capital to which a special tax rate of 25% applies (in particular interest from bank deposits, dividends)	7761			
Foreign income from the transfer of capital to which a special tax rate of 25% applies (in particular interest from bank deposits, dividends)	7762			
Domestic income from the provision of capital to which a special tax rate of 25% applies (in particular interest from bank deposits, dividends) of 27.5% is applicable	7772			
Foreign income from the provision of capital to which a special tax rate of 25% applies (in particular interest from bank deposits, dividends) of 27.5% is applicable	7773			
Positive balance of capital yields and capital losses on which the special tax rate is applicable	7763			

⁶⁾ An increase in the capital account must be entered with a positive sign, a decrease with a negative sign.



Capital yields tax on business capital yields	7766				
Foreign capital yields against which foreign withholding tax must be credited	7748				
Creditable foreign withholding tax on capital yields	7767				
Capital yields relating to business premises					
Profits relating to business premises on which the special tax rate is applicable	31 7764				
Expenses in accordance with Section 20 (2) in connection with profits from business premises in accordance with code 7764	32 7771				
Real estate income tax belonging to the tax number of the partnership (general partnerships under Austrian law or limited partnership (under Austrian law)) was paid ⁷⁾	7765				
The share of income includes:					
Income to which the half tax rate would apply and which is must not be recorded under code 7971.	7970				
Income from special forest uses (Section 37 Para. 6)	7971				
Compensation for expropriation according to Section 37 paragraph 3	7328				
Profits from a debt reduction within the meaning of Section 36	7386				
Quota to be paid in percent	7496	%	%	%	%
Foreign income					
Earnings do not include: Tax-exempt foreign income under progression proviso	7975				
Included in earnings are: Foreign earnings for which Austria has the right to tax (without capital yields)	7395				
Earnings according to code 395 are subject to creditable tax (without withholding tax according to code 7767) in the amount of	7396				

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



⁷⁾ **Please note:** If real estate income tax was paid to the tax number of the parties involved, no entry may be made here. Real estate income tax is always taken into account (credit) in the respective taxation procedure of the person involved.

Presentation of the development of the capital account and the restricted investment losses carryforward pursuant to Section 23a (possible business year 2) ²⁶

Development of the tax capital account relevant for Section 23a				
Status at the beginning of the business year	7397			
Changes from supplementary capital ⁸⁾	7398			
Other changes ⁸⁾	7399			
Status at the end of the business year	7400			
Development of restricted investment losses carryforward				
Status at the beginning of the business year	7401			
Increase by the non-compensable loss of the business year	7402			
Reduction by offsetting against the profit of the business year	7403			
Reduction due to excess deposit or actual liability claim Please enter this amount in form E 1 or E 7 of the party concerned under code 509	7405			
Status at the end of the business year	7406			

⁸⁾ An increase in the capital account must be entered with a positive sign, a decrease with a negative sign.

IMPORTANT NOTE: Please send **no original documents/receipts**, as all documents arriving at the tax office are electronically be destroyed in accordance with data protection regulations. 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