

2022

To

- Tax Authority Austria, Postcode 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.**

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or on paper in all financial and customs offices

Tax number									
IDENTIFICATION OF PARTNERSHIPS OR ASSOCIATION									

## E 6 2022a - attachment to the declaration of determination of earnings

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

### Please note the filling-in help for this attachment (E 6-Erl)

As part of a determination procedure, this attachment may only be filled out once.

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

Earnings from self employment

Earnings from business

**Please note:** In the case of a full consolidation into a lump sum for **grocery retailers or general goods retailers**, in addition to the information on the company or association, you **only have to fill in point 6**. Income from the granting of management rights (Section 107) must **not** be included in this attachment, but rather in the tax return of the party/parties exercising the standard taxation option (attachment E 11, K 11).

In the following cases, **in addition** to this attachment, **in any case** the attachment **E 6a-1** must be filled in:

- The small entrepreneur flat rate (Section 17 Para. 3a) is used.
- The party is a capitalist co-entrepreneur within the meaning of Section 23a
- The profit/loss from attachment E 6a must not be distributed among the parties according to the participation ratio noted.
- A tax-free profit allowance is claimed (except in the case of a full commercial flat-rate) or a profit allowance is subsequently taxed
- The profit includes capital yields relating to business premises to which the special tax rate applies.
- There is a sale of shares.
- A second business year ends in the year of assessment.

1. Current address	
Postcode	Company address (town, street, square, house no., staircase, door no.)
State (only fill in if not in Austria)	
2. COVID-19 subsidy	
One/several <b>tax-exempt COVID-19 subsidy(ies)</b> was(were) received, for which the prohibition on deduction under Section 20 (2) must be taken into account in the 2022 assessment <sup>1)</sup>	
<input type="checkbox"/> no <input type="checkbox"/> yes	if yes, amount of subsidy(ies): <b>9341</b>
One/more <b>taxable COVID-19 subsidy(ies)</b> was (were) obtained, which must be recorded in the 2022 assessment <sup>2)</sup>	
<input type="checkbox"/> no <input type="checkbox"/> yes	if yet, amount of subsidy(ies): <b>9342</b>
3. Income determination by small entrepreneur flat rate (Section 17 Para. 3a, not applicable for income from agriculture and forestry)	
<input checked="" type="checkbox"/>	
<b>Please fill in:</b> Industry code according to E 2	
<input type="checkbox"/> It is confirmed that <b>none</b> of the co-entrepreneurs makes use of the small business flat rate <b>outside</b> the profit determination of profits for this co-entrepreneurship within the scope of a sole proprietorship (form E 1a-K). <b>Please note:</b> The small business flat rate is only permissible for co-entrepreneurship if all those involved who can claim this flat rate outside of co-entrepreneurship in a sole proprietorship (Form E 1a-K) do not make use of the small business flat rate (Section 17 Para. 3a Z 7).	
Operating income (excluding reported value added tax)	
<b>Be aware that</b> The reimbursement of travel costs, which are offset by operating expenses in the same amount, must not be recorded here.	<b>9027</b>

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1) In the case of compensation for losses relating to the 2022 assessment the prohibition on deduction according to Section 20 (2) must be taken into account. For the reduction of expenses, see in particular margin no. 313b of the Austrian Income Tax Guidelines 2000.  
 2) This includes the failure bonus, insofar as it months of the year 2022.

Flat-rate operating expenses (20% of operating income for service companies, otherwise 45%)	9039	–
<b>Preliminary Profit</b> Please divide this amount in the attachment <b>E6a-1</b> in code <b>9914</b> among the parties		
<b>4. Income determination through accounting, cash-basis accounting or consolidation into a lump sum</b> (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)		
<b>4.1 Operational Information</b>		
Accounting according to <input type="checkbox"/> Section 4 paragraph 1 <input type="checkbox"/> Section 5 <input checked="" type="checkbox"/> 2	<input type="checkbox"/> Complete statement of cash-basis accounting in accordance with Section 4 (3) <input type="checkbox"/> 3	
<input type="checkbox"/> Gross VAT system <input type="checkbox"/> Net VAT system <input type="checkbox"/> 4	<input type="checkbox"/> Lump sum deduction pursuant to Section 17 paragraph 1 <input type="checkbox"/> 5	
<input type="checkbox"/> Hospitality consolidation into a lump sum <input type="checkbox"/> 6	<input type="checkbox"/> Chemist consolidation into a lump sum <input type="checkbox"/> 7	
<input type="checkbox"/> Artist, writer consolidation into a lump sum <input type="checkbox"/> 8	<input type="checkbox"/> Sales representative consolidation into a lump sum <input type="checkbox"/> 9	
<input type="checkbox"/> Athlete consolidation into a lump sum <input type="checkbox"/> 10	<input type="checkbox"/> Consolidation into a lump sum for non-accounting professionals <input type="checkbox"/> 11	
Industry code (ÖNACE 2008) according to E 2 <b>Please fill in.</b> <input type="checkbox"/> 12	<input type="checkbox"/> Mixed operation <input type="checkbox"/> 12	
<input type="checkbox"/> Application according to Section 5 paragraph 2 is made ("Continuation option") <input type="checkbox"/> 13	<input type="checkbox"/> The application according to Section 5 paragraph 2 is revoked ("Continuation option") <input type="checkbox"/> 13	
Start of the business year (DD.MM.YYYY)	End of the business year (DD.MM.YYYY) <input type="checkbox"/> 14	
<input type="text"/>	<input type="text"/>	
Beginning of the second business year (DD.MM.YYYY)	End of the second business year (DD.MM.YYYY) <input type="checkbox"/> 14	
<input type="text"/>	<input type="text"/>	
<input type="checkbox"/> A reorganisation took place during the assessment period		
<b>4.2 Profit determination</b> <input type="checkbox"/> 15		
<i>In principle, earnings/operating income and expenses/operating expenses must be entered <b>unsigned</b>. A negative sign ("-") must be entered only if the value of the code is negative.</i>		
<b>Earnings/income</b>		Amounts in euros and cents
Earnings/ income (proceeds from goods/services) excluding those recorded in a notification pursuant to Section 109a - EKR 40-44 - including own self-supply (withdrawal values from current assets) <b>Be aware that</b> This code must be filled out (Section 61 Para. 5 FFC). If necessary, enter the value "0".	<input type="checkbox"/> 16	9040
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). If necessary, enter the value "0".	<input type="checkbox"/> 17	9050
Investment income/withdrawal values from fixed assets EKR 460-462 before any resolution to 463-465 or 783	<input type="checkbox"/> 18	9060
<b>Only for accountants:</b> Internally produced and capitalised assets EKR 458-459	<input type="checkbox"/> 19	9070
<b>Only for accountants:</b> Inventory changes EKR 450-457	<input type="checkbox"/> 20	9080
Other income/operating income (e.g. financial income, profit shares from a silent partnership) - Balance (For VAT gross system: incl. VAT credit, but without code 9093)	<input type="checkbox"/> 21	9090
<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)	<input type="checkbox"/> 22	9093
<b>Total expenses/operating expenses</b> (does not have to be filled in)		
<b>Expenses/Operating expenses</b> (excluding special operating expenses)		
Goods, raw materials, auxiliary materials EKR 500-539, 580	<input type="checkbox"/> 23	9100
Provided personnel (external personnel) and external services EKR 570-579, 581, 750-753	<input type="checkbox"/> 24	9110
Personal expenses („own staff“) EKR 60-68	<input type="checkbox"/> 25	9120
Depreciation on fixed assets (e.g. depreciation for wear, low-value assets), EKR 700 - 708, insofar they are not recorded under code 9134 and/or 9135	<input type="checkbox"/> 26	9130
Declining depreciation for wear (Section 7 Para. 1a)	<input type="checkbox"/> 27	9134
Accelerated building depreciation (Section 8 Para. 1a)	<input type="checkbox"/> 28	9135
<b>Only for accountants:</b> Depreciation of current assets, insofar these exceed the normal depreciation in the company - EKR 707 - and the value adjustment to receivables, insofar they must not be recorded under code 9142	<input type="checkbox"/> 29	9140
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.	<input type="checkbox"/> 30	9142
Maintenance (maintenance costs) for buildings EKR 72	<input type="checkbox"/> 31	9150





Travel and travel expenses including mileage allowance and diets (without actual vehicle costs) EKR 734-737	32	9160	
Flat rate of 50% of the cost of a weekly, monthly or annual ticket for mass means of transport	33	9165	
Actual motor vehicle costs (without depreciation, leasing and mileage allowance) EKR 732-733	34	9170	
Rental and lease expenses, leasing EKR 740-743, 744-747	35	9180	
Commissions to third parties, license fees EKR 754-757, 748-749	36	9190	
Advertising and representation expenses, not under codes 9243 to 9246 recorded donations, tips EKR 765-769	37	9200	
Book value of disposed assets EKR 782	38	9210	
Interests and similar expenses EKR 828-834	39	9220	
Profit shares of genuine silent partners within the meaning of Section 27 Para. 2 Z 4	40	9258	
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. <sup>3)</sup>	41	9243	
Company donations to charitable organisations, beneficiary fundraising associations, etc. <sup>3) 4)</sup>	41	9244	
Company donations to environmental organisations and animal shelters <sup>3) 4)</sup>	41	9245	
Company donations to voluntary fire brigades and state fire brigade associations <sup>3) 4)</sup>	41	9246	
Contributions to the endowment of a charitable foundation <sup>3) 4)</sup>	42	9261	
Donations to the Innovation Foundation for Education and its sub-foundations <sup>3) 4)</sup>	43	9262	
Miscellaneous expenses/operating expenses not included in the above ratios (excluding flat-rate operating expenses), changes in capital - balance (For VAT gross system: incl. VAT payable, but without code 9233)	44	9230	
<b>Only for VAT gross system:</b> VAT paid for supplies and other services (Attention: may only be filled in if the operating expenses are stated without VAT)	45	9233	
Flat-rate operating expenses	46	9259	
<b>Total expenses/business expenses</b> (does not have to be filled in)			
Earnings from operationally held participations in partnerships - result from attachment E 61		9237	
When determining the positive earnings according to code 9237 considered donations from business assets	9249		
<b>Profit/Loss</b> (unless attachment E 6a-1 is attached)	47		
<b>4.3 Corrections and additions to the determination of profits according to point 3.2 (tax more/less calculation)</b> 48			
<i>In order to determine the taxable profit/loss, the profit/loss determined under item 3 - insofar as it has not already been determined according to tax regulations - must be corrected by the following additions or settlements. Profit-increasing corrections are to be entered without a sign, profit-reducing corrections are to be indicated with a negative sign ("-"). Special business income and special business expenses are to be taken into account in attachment E 6a-1.</i>			
Corrections to depreciation of fixed assets according to code 9130, insofar as they must not be recorded under code 9269	49	9240	
Corrections to depreciation of fixed assets according to code 9130, insofar as accelerated building depreciation (Section 8 Para. 1a) is affected		9269	
Corrections according to Section 7 paragraph 1a to digressive depreciation according to code 9134		9268	
Value adjustment fifths to be recorded in the 2022 assessment in accordance with Section 124b item 372 lit. a in connection with lit. c ("old receivables")	50	9273	
Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b item 372 lit. b in conjunction with lit. c ("old amounts")	51	9274	
Corrections to motor vehicle costs	52	9260	
Corrections to rental and lease expenses, leasing (EKR 740-743, 744-747) - code 9180	53	9270	
Corrections to advertising and representation expenses, donations, tips (EKR 765-769) - code 9200	54	9280	
Corrections regarding donations under codes 9243, 9244, 9245, 9246	41	9317	

<sup>3)</sup> Note: only to be filled in if no attachment E 6a-1 is completed

<sup>4)</sup> Removable only if the institution in question is in the list of beneficiary donation facilities of the Federal Ministry of Finance.



Correction regarding donations to the assets of a charitable foundation - Code <b>9261</b>	<input type="checkbox"/>	<b>9322</b>	
Corrections regarding grants to the Innovation Foundation for Education and its sub-foundations - Code <b>9262</b>	<input type="checkbox"/>	<b>9325</b>	
Corrections regarding remuneration for work and services (Section 20 Para. 1 item 7 and 8)	<input type="checkbox"/>	<b>9257</b>	
Consideration of income subject to the special tax rate from realised increases in value of business capital assets, derivatives and realised increases in value from cryptocurrencies ( <b>capital yields or losses</b> )	<input type="checkbox"/>	<b>9305</b>	
Corrections to income from realised appreciation, derivatives and realised appreciation from cryptocurrencies (capital yields or losses)	<input type="checkbox"/>	<b>9305</b>	
<i>Note: In case of <b>negative balance</b>, 45% of this amount must be entered <b>unsigned</b> under code <b>9289</b>. A positive balance can only be recorded in item 5 under code <b>9045</b> (or under codes <b>9763, 7763</b> of attachment E 6a-1); an entry under code <b>9289</b> is not required.</i>	Capital yields		
	Capital losses		
	Balance	<input type="checkbox"/>	<b>9289</b>
<input type="checkbox"/> A change of the method for determining the profit (Section 4 Para. 10) was made. Amount of transitional gain/loss (Losses in full if no entry must be made under code <b>9242</b> )	<input type="checkbox"/>	<b>9010</b>	
One-sevenths amounts from a transition loss of the current year and/or a previous year	<input type="checkbox"/>	<b>9242</b>	-
Other changes - Balance	<input type="checkbox"/>	<b>9290</b>	
<b>Profit/Loss after making the above corrections and additions</b> (must not be filled in)			
<input type="checkbox"/> (partial) business of the partnership was sold or given up Amount of capital yields (before tax exempt amount)/capital loss	<input type="checkbox"/>	<b>9020</b>	
Tax exempt amount for capital yields according to Section 24 paragraph 4	<input type="checkbox"/>	<b>9021</b>	-
Amount of profit or loss to be eliminated	<input type="checkbox"/>	<b>9030</b>	
<b>Taxable profit/loss</b> (as long as no attachment E 6a-1 is included)	<input type="checkbox"/>	<b>47</b>	
<b>5. The operating income includes:</b> (only to be completed if attachment E 6a-1 is not included)			
Domestic income from the provision of capital to which a special tax rate of 25% applies	<input type="checkbox"/>	<b>9043</b>	
Foreign income from the transfer of capital to which the special tax rate of 25% applies	<input type="checkbox"/>	<b>9044</b>	
Domestic income from the provision of capital to which a special tax rate of 27.5% applies	<input type="checkbox"/>	<b>9051</b>	
Foreign income from the transfer of capital to which the special tax rate of 27.5% applies	<input type="checkbox"/>	<b>9052</b>	
Positive balance of capital gains and losses to which the special tax rate applies	<input type="checkbox"/>	<b>9045</b>	
Capital yields tax on operating capital yields	<input type="checkbox"/>	<b>9046</b>	
Foreign capital yields against which withholding tax must be credited	<input type="checkbox"/>	<b>9048</b>	
Creditable foreign withholding tax on operational capital yields	<input type="checkbox"/>	<b>9047</b>	
<b>6. Balance sheet items (ONLY for balance sheet preparers according to Sections 4 para. 1 or 5)</b>			
Private withdrawals (less private deposits) EKR 96 (please be sure to include the sign with negative amounts)	<input type="checkbox"/>	<b>9300</b>	
Real estate EKR 020-022	<input type="checkbox"/>	<b>9310</b>	
Building on own property EKR 030, 031	<input type="checkbox"/>	<b>9320</b>	
Financial assets EKR 08-09	<input type="checkbox"/>	<b>9330</b>	
Stocks EKR 100-199	<input type="checkbox"/>	<b>9340</b>	
Requests from supply of goods and services EKR 20-21	<input type="checkbox"/>	<b>9350</b>	
Other provisions (excluding provisions for severance payments, pensions or taxes), if they must not be recorded under code <b>9363</b> - EKR 304-309	<input type="checkbox"/>	<b>9360</b>	
General provisions for other contingent liabilities	<input type="checkbox"/>	<b>9363</b>	
Liabilities to credit institutions and financial institutions EKR 311-319	<input type="checkbox"/>	<b>9370</b>	





<b>7. Income from full flat rate for food retailers or general store traders</b>		<b>73</b>
Lump sum income	<b>9006</b>	
Code <b>9006</b> contains a basic allowance of <sup>5)</sup>	<b>9007</b>	
<input type="checkbox"/> A change of the method for determining the profit (Section 4 Para. 10) was made. Amount of transitional gain/loss (full amount losses)	<b>9010</b>	<b>59</b>
One-sevenths amounts from a transition loss of the current year and/or a previous year	<b>9242</b>	<b>60</b> -
<input type="checkbox"/> (partial) business was sold or given up Amount of capital yields (before tax exempt amount)/capital loss	<b>9020</b>	
Tax exempt amount for capital yields according to Section 24 paragraph 4	<b>9021</b>	
<input type="checkbox"/> An application according to Section 24 paragraph 6 is made (building privileges in case of termination of a business)		<b>74</b>
<input type="checkbox"/> The company was reorganised during the assessment period		

**8. Findings on the assessment of the parties** (only to be completed if **no attachment E 6a-1** must be included) **75**

Party(ies)	Name:			
	Tax number:			
An application according to Section 24 paragraph 6 is made (building privileges in case of termination of a business)	<b>74</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Party(ies)	Name:			
	Tax number:			
An application according to Section 24 paragraph 6 is made (building privileges in case of termination of a business)	<b>74</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**9. Split of profit/loss among parties for informational purposes** (does not have to be filled in)

Please note that in cases where no Annex E 6a-1 is required, the apportionment of the profit/loss is made **according to the noted participation ratio**, otherwise according to Annex E 6a-1.

Party(ies)	Name:			
	Tax number:			
Prorated Profit/Loss				
Party(ies)	Name:			
	Tax number:			
Prorated Profit/Loss				

An attachment E 6a-1 **is not included**. **76**

An attachment E 6a-1 **is included**. Income is distributed in accordance with this supplement. **76**

**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



<sup>5)</sup> The basic allowance must be taken into account when determining code **9006** and reported under code **9007**. An entry under code **9221** (E 6a-1) is not required.