	ış,	
4.7		
-75	: ALL U	

Tο

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.

Tax number										
IDENTIFICATION	OF PARTN	IERSHIPS	OR ASSO	CIATION	l					~1
										80

## 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 F 11 K 11) (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:

- 1. The small entrepreneur flat rate (Section 17 Para. 3a) is used.
- 2. The party is a capitalist co-entrepreneur within the meaning of Section 23a
- 3. The profit/loss from attachment E 6a must not be distributed among the parties according to the participation ratio noted.
- 4. A tax-free profit allowance is claimed (except in the case of a full commercial flat-rate) or a profit allowance is subsequently taxed
- 5. The profit includes capital yields relating to business premises to which the special tax rate applies.
- 6. There is a sale of shares.
- 7. 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	0. 1							
One/several <b>tax-exempt</b> on deduction under Section			eived, for which the prohibition e 2022 assessment 1)					
no	yes		if yes, amount of subsidy(ies):	9341				
One/more <b>taxable COVI</b> the 2022 assessment <sup>2)</sup>	D-19 subsidy(ies)	vas (were) obtained,	which must be recorded in					
no	yes		if yet, amount of subsidy(ies):	9342				
3. Income determination forestry) 1	on by small entrepr	eneur flat rate (Se	ection 17 Para. 3a, not applica	able for ir	ncome	from a	agriculture and	
Please fill in: Industry of	code according to E 2							
this co-entrepreneursh  Please note: The sm	hip within the scope on all business flat rate in	f a sole proprietorship is only permissible fo	the small business flat rate <b>out</b> s o (form E 1a-K). r co-entrepreneurship if all thos o) do not make use of the small b	e involved	d who d	can cla	aim this flat rate	out-
Operating income (excluding that The reim			feet by operating expenses in					

- 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.
- This includes the failure bonus, insofar as it months of the year 2022.

the same amount, must not be recorded here.



9027

Flat-rate operating expenses (20% of operating income for service companies, oth	erwise 45%)				9039	_	
Preliminary Profit	· · ·						
Please divide this amount in the attachment <b>E6a-1</b> in <b>4.</b> Income determination through accounting, cas			<u> </u>	tion into	a lumn	sum (outside of the agricu	ltural
and forestry consolidation into a lump sum, the smal							
for food retailers or general goods retailers)  4.1 Operational Information							
Accounting according to Section 4 paragraph 1	Section 5 2		Complete statem with Section 4 (3		-basis ac	counting in accordance	3
Gross VAT system Net VAT system	4	I	_ump sum dedu	uction purs	suant to	Section 17 paragraph 1	5
Hospitality consolidation into a lump sum	6		Chemist consoli	dation into	o a lump	sum	7
Artist, writer consolidation into a lump sum	8		Sales representa	ative cons	olidatior	n into a lump sum	9
Athlete consolidation into a lump sum	10		Consolidation int	to a lump :	sum for	non-accounting profession	ls 11
Industry code (ÖNACE 2008) according to E 2 <b>Please fil</b>	ll in. 12					Mixed operation	12
Application according to Section 5 paragraph 2 is made ("Continuation option")	13		The application is revoked ("Cor		to Section")	on 5 paragraph 2	13
Start of the business year (DD.MM.YYYY)		_	year (DD.MM.)		4		
						CE OUTA.	
Beginning of the second business year (DD.MM.YYYY)	End of the seco	ond b	ousiness year (D	DD.MM.YY	YY) [	IA O	
				1		CO	
A reorganisation took place during the assessment p	eriod						
4.2 Profit determination 15			A		XO		
In principle, earnings/operating income and expenses/ entered only if the value of the code is negative.	operating expe	enses	must be enter	ed <b>unsig</b> i	ned. A	negative sign ("-") must b	e
Earnings/income				5		Amounts in euros and c	ents
Earnings/ income (proceeds from goods/services) exclusive and to Section 100a EKP 40 44 including own section 100a EKP 40							
pursuant to Section 109a - EKR 40-44 - including own seassets) <b>Be aware that</b> This code must be filled out (Section 109).	tion 61 Para. 5	FFC).	If necessary, e	enter -	9040		
Earnings/income recorded in a notification pursuant to Se EKR 40-44 <b>Attention:</b> This code must be filled out (Se If necessary, enter the value "0".		. 5 FI	<b>=</b> €().	17	9050		
Investment income/withdrawal values from fixed assets EKR 460-462 before any resolution to 463-465 or 783	00			18	9060		
<b>Only for accountants:</b> Internally produced and capitali EKR 458-459	sed assets			19	9070		
Only for accountants: Inventory changes EKR 450-457	0,			20	9080		
Other income/operating income (e.g. financial income, pi Balance (For VAT gross system: incl. VAT credit, but with			ilent partnership	p) -	9090		
<b>Only for VAT gross system:</b> VAT paid for supplies and (Attention: Only fill in if the operating income is stated	other services without VAT)			22	9093		
Total expenses/operating expenses (does not have	e to be filled in	)					
Expenses/Operating expenses (excluding special operations)					!		
Goods, raw materials, auxiliary materials EKR 500-539, 580				23	9100		
Provided personnel (external personnel) and external ser EKR 570-579, 581, 750-753	vices			24	9110		
Personal expenses ("own staff") EKR 60-68				25	9120		
Depreciation on fixed assets (e.g. depreciation for wear, insofar they are not recorded under code <b>9134</b> and/or <b>9</b>		s), El	KR 700 - 708,	26	9130		
Declining depreciation for wear (Section 7 Para. 1a)				27	9134		
Accelerated building depreciation (Section 8 Para. 1a)				28	9135		
Only for accountants: Depreciation of current assets, in							
depreciation in the company - EKR 707 - and the value of they must not be recorded under code <b>9142</b>		ecei	vables, insorar	29	9140		
Allocation/dissolution of flat-rate value adjustments to re <b>Be aware that</b> : In the case of resolutions, the amount	must be entere	ed wi	th a negative s	sign. <b>30</b>	9142		
Maintenance (maintenance costs) for buildings EKR 72				31	9150		



**E 6a**, page 2, version of 31/10/2022



Travel end troved expenses including mileage allowance and diets (without actual vehicle costs.)  File trate of 50% of the cost of a weekly, monthly or annual bicket for mass means of transport.  Sign 1910  File trate of 50% of the cost of a weekly, monthly or annual bicket for mass means of transport.  Sign 1910  Actual motor vehicle costs (without depreciation, leasing and mileage allowance)  Sign 1910  Rental and lease expenses, leasing ERR 740-743 744-747  Sign 1910  Sign 1910  Rental and lease expenses, leasing ERR 740-743 744-747  Sign 1910  Sign 1910  Rental and lease expenses, leasing ERR 740-743 746-749  Sign 1910  Rental and lease expenses, leasing ERR 740-743 746-749  Sign 1910  Rental and lease expenses, leasing ERR 740-743 746-749  Sign 1910  Rental and lease expenses, leasing ERR 740-743 746-749  Sign 1910  Rental and lease expenses, leasing ERR 740-743 746-749  Sign 1910  Rental and lease expenses, leasing ERR 740-743 746-749  Sign 1910  Sign 1910  Rental and representation expenses, not under codes 9243 to 9246  Sign 1910  S				
means of transport  Actual motor vehicle costs (without depreciation, leasing and mileage allowance)  ERR 732-733  [9]  90.700  ERR 740-743, 744-747  [9]  90.800  ERR 740-743, 744-747  [9]  91.800  Advertising and representation expenses, not under codes 9243 to 9246  ERR 747-757, 748-749  [9]  Advertising and representation expenses, not under codes 9243 to 9246  ERR 747-757, 748-749  [9]  Polity despects a seases  ERR 742-757, 748-749  [9]  Book value of disposed assets  ERR 742-758  [9]  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2. 2. 4  [9]  ERR 828-834  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2. 2. 4  [9]  ERR 828-834  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2. 2. 4  [9]  ERR 828-834  Frofit shares of genuine silent partners within the meaning of Section 27 Para. 2. 2. 4  [9]  ERR 828-834  Frofit shares of genuine silent partners within the meaning of Section 27 Para. 2. 2. 4  [9]  ERR 828-834  Frofit shares of genuine silent partners within the meaning of Section 27 Para. 2. 2. 4  [9]  ERR 828-834  Frofit shares of genuine silent partners within the meaning of Section 27 Para. 2. 2. 4  [8]  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2. 2. 4  [8]  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2. 2. 4  [8]  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2. 2. 4  [8]  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2. 2. 4  [8]  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2. 2. 4  [8]  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2. 2. 4  [8]  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2. 2. 4  [8]  Profit shares of genuine silent partners within the genuine silent partners silent partners silent partners silent partners silent partners silent partners		32	9160	
ERK 732-733 Bill 9170 Bental and lesse expenses, leasing ERK 740-743, 744-747 Bill 9180 Commissions to third parties, license fees ERK 734-757, 748-749 Bill 9190 Advertising and representation expenses, not under codes 9243 to 9246 recorded donations, tips ERK 765-769 Book value of disposed assets ERK 732-733 Bill 9210 Book value of disposed assets ERK 722-734 Bill 9210 Book value of disposed assets ERK 722-735 Book value of disposed assets ERK 722-735 Book value of disposed assets ERK 722-735 Book value of disposed assets ERK 728-7457 Bill 9220 Book value of disposed assets ERK 728-7457 Bill 9220 Book value of disposed assets ERK 728-7457 Bill 9220 Book value of disposed assets ERK 728-7457 Bill 9220 Book value of disposed assets ERK 728-7457 Bill 9220 Book value of disposed assets ERK 728-7457 Bill 9220 Book value of disposed assets ERK 728-7457 Bill 9220 Book value of disposed assets ERK 728-7457 Bill 9220 Book value of disposed assets ERK 728-7457 Bill 9220 Book value of disposed assets ERK 728-7457 Bill 9220 Book value of disposed assets ERK 728-7457 Bill 9220 Book value of disposed assets ERK 728-7457 Bill 9220 Book value of disposed assets Bill 9224 Book value of disposed assets Book value of disposed assets Bill 9224 Book value of disposed assets assets Book value of disposed value of disposed assets assets Book value of disposed assets assets Book value of disposed assets assets assets assets as the profit of disposed by the		33	9165	
Rental and lesse expenses, leasing £58. 740-743, 744-747. 55. 9180  Commissions to third parties, license fees £58. 734-757, 748-749  ESR 734-757, 748-749  Advertising and representation expenses, not under codes 9243 to 9246 recorded donations, tips £58-769  Book value of disposed assets £58. 755-769  Book value of disposed assets £58. 755-769  Book value of disposed assets £58. 752. 588. 9210  Interests and similar expenses £58. 752. 589. 9220  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2. Z. 4. 69. 9258  Company donations to beneficiary research and teaching institutions, museums, cultural institutions, the Federal Monuments Office, unbrolle organisations for disabled sports, the International Ant-Comption Academy, etc.). 7. 41. 9243  Company donations to charitable organisations, beneficiary fundraising associations, etc.). 9. 41. 9243  Company donations to charitable organisations and animal shelters 31-9. 49. 9245  Company donations to voluntary fire brigades and state fire brigade associations, etc.). 9. 41. 9245  Company donations to voluntary fire brigades and state fire brigade associations, etc.). 9. 41. 9245  Company donations to to voluntary fire brigades and state fire brigade associations 31-9. 41. 9246  Contributions to the Innovation Foundation for Education and its sub-foundation(s. 4). 43. 9246  Miscellaneous expenses/operating expenses in included in the above ratus (excluding flat-rate operating expenses), changes in capital - balance (For VAT gross system: incl. VAT parable, but without code 9233  Miscellaneous expenses/operating expenses, hards and included in the above ratus (excluding flat-rate operating expenses). A1. 9230  Monitor of the gross systems: Incl. VAT parable, but without code 9230  Miscellaneous expenses/operating expenses of expenses of extract without VAT)  Earnings from operationally held participations by partnershos - result from attachment £ 61  Parallel partnershop in the dispense of the parable parable parable parable parable pa		34	9170	
Commissions to third parties, license fees EXR 734 757, 748-749  Advertising and representation expenses, not under codes 9243 to 9246 recorded donations, tips EXR 765-769  Book value of disposed assets EXR 732  Bill 9210  Interests and similar expenses EXR 828-834  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2.74  Company donations to beneficiary research and teaching institutions, museums, cultural institutions, the Federal Monuments Office, unbretila organisations for disabled sports, the International Airt-Comption Academy, tet.; 2.7  Company donations to charitable organisations, beneficiary fundraising associations, etc.31-9  Company donations to charitable organisations and animal shelters 31-9  Company donations to charitable organisations and animal shelters 31-9  Company donations to to environmental organisations and animal shelters 31-9  Company donations to to duntary fire brigades and state fire brigade associations 31-9  Company donations to to environmental organisations and animal shelters 31-9  Company donations to to include a charitable foundation 31-9  Company donations to the Innovation Foundation for Education and its sub-foundations 31-9  Expenses of the Innovation Foundation for Education and its sub-foundations 31-9  Section of the Innovation Foundation for Education and its sub-foundations 31-9  Expenses of the Innovation Foundation for Education and its sub-foundations 31-9  Expenses of the Innovation Foundation for Education and its sub-foundations 40  Miscellaneous expenses/operating expenses, organized in the above rates (excluding flat-rate operating expenses), Alanges in capital - Johance (For VAIT gross systems VAIT paid for supplies and other sendices (excluding flat-rate operating expenses), Alanges in capital - Johance (For VAIT gross systems VAIT paid for supplies and other sendices (excluding flat-rate operating expenses) (Alanges in capital - Johance (For VAIT gross systems VAIT paid for supplies and other sendices (Alanges in Capital S		35	9180	
Adventising and representation expenses, not under codes 9243 to 9246 recorded donatons, tips EKR 765-765  Dook value of disposed assets EKR 782  38  9210  Interests and similar expenses EKR 828-834  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2 Z 4  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2 Z 4  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2 Z 4  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2 Z 4  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2 Z 4  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2 Z 4  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2 Z 4  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2 Z 4  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2 Z 4  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2 Z 4  Profit shares of genuine silent partners of the shares of displaying the shares of the shares of displaying the shares of the shares of displaying the shares of displaying the shares of the shares	Commissions to third parties, license fees	36		
Section 2   Section 3   Sect	Advertising and representation expenses, not under codes <b>9243</b> to <b>9246</b>	37	9200	
Profit shares of genuine silent partners within the meaning of Section 27 Para. 2 Z 4  Profit shares of genuine silent partners within the meaning of Section 27 Para. 2 Z 4  Recompany 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>33</sup> Company donations to charitable organisations, beneficiary fundraising associations, etc. <sup>33</sup> 4)  Company donations to environmental organisations and animal shelters <sup>31</sup> 4)  Company donations to environmental organisations and animal shelters <sup>31</sup> 4)  Company donations to voluntary fire brigades and state fire brigade associations <sup>31</sup> 4)  Donations to the endowment of a charitable foundation <sup>31</sup> 4)  Donations to the Innovation Foundation for Education and its sub-foundations <sup>32</sup> 4)  Miscellaneous expenses/operating expenses, changes in capital - balance  (For VAT gross system: Incl. VAT payable, but without code 9253  Only for VAT gross system: VAT paid for supplies and other sent/ces  (Attention: may only be filled in if the operating expenses are shated without VAT)  Earnings from operationally held participations in partnerships - result from attachment E 61  Porfit / Loss (unless attachment) E 63-1 is attached)  A3 Corrections and additions to the determination of profits according to point 3.2 (tax more/less calculation) [48]  Profit / Loss (unless attachment) E 63-1 is attached)  A3 Corrections and additions to the determination of profits according to point 3.2 (tax more/less calculation) [48]  In order to determine the positive earnings according to code 9237  When determining the positive amings according to code 9237  Profit / Loss (unless attachment) E 63-1 is attached)  A3 Corrections and additions from business assets  Total expenses/business expenses according to code 9130, insofar as they must not be recorded unite to be determined under item 3 - insofar as it has not already been determined exp	Book value of disposed assets	38	9210	100
Company donations to beneficiary research and teaching institutions, the Federal Monuments Office, umbrella organisations for disabled sports, the International Anti-Corruption Academy, etc. 31 (1) 9244  Company donations to charitable organisations, beneficiary fundraising associations, etc. 31 (1) 9245  Company donations to environmental organisations and animal shelters 31 (1) 9246  Company donations to voluntary fire brigades and state fire brigade associations 31 (1) 9246  Contributions to the endowment of a charitable foundation 31 (1) 9246  Contributions to the endowment of a charitable foundation 31 (1) 9246  Contributions to the Innovation Foundation for Education and its sub-foundations (1) (2) 9261  Donations to the Innovation Foundation for Education and its sub-foundations (1) (2) 9262  Miscellaneous expenses/operating expenses, changes in capital - balance (For VAT gross system: incl. VAT payable, but without code 9233  Only for VAT gross system: incl. VAT payable, but without code 9233  (Attention: may only be filled in if the operating expenses are stated without VAT)  Flat-rate operating expenses  Total expenses/business expenses (does not have to be filled in)  Earnings from operationally held participations by partnerships - result from attachment E 61  Pofit/ Loss (unless attachment E 63 1 is affached)  4.3 Corrections and additions to the determination of profits according to point 3.2 (tax more/less calculation)  Earnings from operationally held participations are to be indicated with a negative sign ("-"). Special business covered 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 afternined indicated with a negative sign ("-"). Special business income and special business expenses are to be indicated with a negative sign ("-"). Special business income and special business expenses are to be dete		39	9220	401
Institutions, the Federal Monuments Office, umbrella organisations for disabled sports, the International Anti-Corruption Academy, etc. 3)  Company donations to charitable organisations, beneficiary fundraising associations, etc. 3) 4)  Company donations to environmental organisations and animal shelters 3) 4)  Company donations to voluntary fire brigades and state fire brigade associations 3) 4)  Company donations to voluntary fire brigades and state fire brigade associations 3) 4)  Contributions to the endowment of a charitable foundation 3) 4)  Donations to the Innovation Foundation for Education and its sub-foundations 4 3 9262  Miscellaneous expenses/operating expenses not included in the above rates (excluding flate-rate operating expenses), changes in capital - balance (For VAT gross system: Incl. VAT payable, but without code 9233  Only for VAT gross system: VAT paid for supplies and other senices (Attention: may only be filled in if the operating expenses are stated without VAT)  Flat-rate operating expenses  Total expenses/business expenses (does not have to be fulled in)  Earnings from operationally held participations up partnerships - result from attachment E 61  9237  When determining the positive earnings according to code 9237  Considered donations from business assets  Profit-Loss (unless attachment E 6a-1 is attached)  4.3 Corrections and additions to the determination of profits according to point 3.2 (tax more/less calculation) 48  In order to determine by expectings, 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 indicated with a negative sign ("-"). Special business income and special business income	Profit shares of genuine silent partners within the meaning of Section 27 Para. 2 Z 4	40	9258	
Company donations to charitable organisations, beneficiary fundraising associations, etc.3) 4) 41 9245  Company donations to environmental organisations and animal shelters 3) 4) 41 9245  Company donations to voluntary fire brigades and state fire brigade associations 3) 4) 42 9261  Contributions to the endowment of a charitable foundation 3) 4) 42 9261  Donations to the Innovation Foundation for Education and its sub-foundations 3) 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  Only for VAT gross system: 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  Total expenses/business expenses (does not have to be filled in)  Earnings from operationally held participations up partnerships - result from attachment E 61 9237  When determining the positive earnings according to code 9237 payable  Profit/Loss (unless attachment E 63-1 is attached) 42  4.3 Corrections and additions to the determination of profits according to point 3.2 (tax more/less calculation) 48  In order to determine the baxable 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 inclinated with a negative sign ("-"). Special business income and special business expenses are to be claken mith abount in attachment E 63-1.  Corrections to depredation of fixed assets according to code 9130, insofar as accelerated business income and special	institutions, the Federal Monuments Office, umbrella organisations for disabled sports,	41	0242	, Cio
Company donations to environmental organisations and animal shelters 3) 4)  Company donations to voluntary fire brigades and state fire brigade associations 3) 4)  Contributions to the endowment of a charitable foundation 3) 4)  Donations to the Innovation Foundation for Education and its sub-foundations 3 4)  Donations to the Innovation Foundation for Education and its sub-foundations 3 4)  Discellaneous expenses/operating expenses not included in the above ratios (excluding flat-rate operating expenses), changes in capital - balance (For VAT gross system: Ind. VAT payable, but without code 9233  Donly for VAT gross system: NAT paid for supplies and other services (Attention: may only be filled in if the operating expenses are stated without VAT)  Earnings from operating expenses  Total expenses/business expenses (does not have to be filled in)  Earnings from operationally held participations in partnerships - result from attachment E 61  Profit/Loss (unless attachment E 63-1 is attached)  Profit/Loss (unless attachment E 63-1 is attached)  A3 Corrections and additions to the determination of profits according to point 3.2 (tax more/less calculation)  A3 Corrections and additions to the determination of profits according to point 3.2 (tax more/less calculation)  A3 Corrections and additions to the determination of profits according to or settlements. Profit-increasing corrections are to be indicated with a negative sign ("-"). Special business income and special business expenses are to be akken into account in attachment E 6a-1.  Corrections to depreciation of fixed assets according to code 9130, insofar as accelerated building depreciation of fixed assets according to code 9130, insofar as accelerated building depreciation (Section 8 Para. 1a) is affected  Corrections according to Section 7 paragraph 1a to digressive depreciation according to code 9134  Page 9240  Corrections according to Section 7 paragraph 1a to digressive depreciation accordance with Section 124b  Eas 9259  First of a reserve amount to be	, "			14.
Company donations to voluntary fire brigades and state fire brigade associations 3) 4)  Contributions to the endowment of a charitable foundation 3) 4)  Donations to the Innovation Foundation for Education and its sub-foundations 3) 43  Donations to the Innovation Foundation for Education and its sub-foundations 3) 43  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  Only for VAT gross system: incl. VAT payable, but without code 9233  Ad 9230  Only for VAT gross system: VAT paid for supplies and other services (Attention: may only be filled in if the operating expenses are stated without VAT)  Flat-rate operating expenses  Total expenses/business expenses (does not have to be filled in)  Earnings from operationally held participations in partnerships - result from attachment E 61  When determining the positive earnings according to code 9237  When determining the positive earnings according to code 9237  Profit/Loss (unless attachment E 8-1 is affached)  4.3 Corrections and additions to the determination of profits according to point 3.2 (tax more/less calculation)  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, Proincreasing corrections are to be indicated with a negative sign ("-"). Special business income and special business expenses are to be care in business in the according to code 9130, insofar as they must not be expensed are to be care in the according to code 9130, insofar as accelerated building depreciation of fixed assets according to code 9130, insofar as accelerated building depreciation of Section 7 paragraph 1a to digressive depreciation according to code 9134  Original Profit of the profit of the code 9269  Corrections to depreciation of fixed assets accord			2.	OR
Contributions to the endowment of a charitable foundation 3) 4)  Donations to the Innovation Foundation for Education and its sub-foundations 3) 4)  Donations to the Innovation Foundation for Education and its sub-foundations 3) 4)  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  Only for VAT gross system: VAT paid for supplies and other services (Attention: may only be filled in if the operating expenses are stated without VAT)  Earnings from operating expenses  Total expenses/business expenses (does not have to be filled in)  Earnings from operationally held participations in partnerships – result from attachment E 61  Profit/Loss (unless attachment E 6a-1 is attached)  4.3 Corrections and additions to the determination of profits according to point 3.2 (tax more/less calculation)  In order to determine the exable 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 indicated with a negative sign ("-"). Special business income and special business expenses are to be indeed in his account in attachment E 6a-1.  Corrections to depreciation of fixed assets according to code 9130, insofar as accelerated building depreciation (Section 8 Para. 1a) is affected  Povections according to Section 7 paragraph 1 at to digressive depreciation according to code 9134  Page 40  Profit or servey amount to be recorded in the 2022 assessment in accordance with Section 124b  In a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b	, , , , , , , , , , , , , , , , , , ,		-2	
Donations to the Innovation Foundation for Education and its sub-foundations 3 a 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  [All 9230  Only for VAT gross system: VAT payable, but without code 9233  [All 9230  Only for VAT gross system: VAT payable, but without code 9233  [All 9230  Flat-rate operating expenses are stated without VAT)  [All 9233  Flat-rate operating expenses  [All 9259  Total expenses/business expenses (does not have to be filled in)  Earnings from operationally held participations in partnerships - result from attachment E 61  When determining the positive earnings according to code 9237  When determining the positive earnings according to code 9237  When determining the positive earnings according to code 9237  Profit/Loss (unless attachment E 6a-1 is affached)  1. order to determine the payable portifiloss, 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 indicated with a negative sign ("."). Special business income and special business income and special business income and special business expenses are to be taken into account in attachment E 6a-1.  Corrections to depreciation of fixed assets according to code 9130, insofar as they must not be recorded under code 9269  Corrections according to Section 7 paragraph 1a to digressive depreciation according to code 9134  Page 9249  Corrections according to Section 7 paragraph 1a to digressive depreciation according to code 9134  Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b  Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b				
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  Only for VAT gross system: VAT paid for supplies and other services (Attention: may only be filled in if the operating expenses are stated without VAT)  Flat-rate operating expenses  Total expenses/business expenses (does not have to be filled in)  Earnings from operationally held participations in partnerships - result from attachment E 61  Profit/Loss (unless attachment E 6a-1 is affached)  42  Profit/Loss (unless attachment E 6a-1 is affached)  43  A.3 Corrections and additions to the determination of profits according to point 3.2 (tax more/less calculation)  In order to determine the traable 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 entired 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.  Corrections to depreciation of fixed assets according to code 9130, insofar as they must not be recorded under code 9269  Corrections according to Section 8 Para. 1a) is affected  Onections according to Section 7 paragraph 1a to digressive depreciation according to code 9134  Value adjustment fifths to be recorded in the 2022 assessment in accordance with Section 124b  Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b		7		
(For VAT gross system: incl. VAT payable, but without code 9233  Only for VAT gross system: VAT paid for supplies and other services (Attention: may only be filled in if the operating expenses are stated without VAT)  Flat-rate operating expenses  Total expenses/business expenses (does not have to be filled in)  Earnings from operationally held participations in partnerships - result from attachment E 61  Profit/Loss (unless attachment E 6a-1 is attached)  4.3 Corrections and additions to the determination of profits according to point 3.2 (tax more/less calculation)  In order to determine the havable 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 indicated with a negative sign ("-"). Special business income and special business expenses are to be taken into account in attachment E 6a-1.  Corrections to depreciation of fixed assets according to code 9130, insofar as they must not be recorded under odd 9269  Corrections according to Section 8 Para. 1a) is affected  One of the section of the descention of paragraph 1a to digressive depreciation according to code 9134  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")  Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b	Miscellaneous expenses/operating expenses not included in the above ratios (excluding	43	9202	
Flat-rate operating expenses  [46] 9259  Total expenses/business expenses (does not have to be filled in)  Earnings from operationally held participations in partnerships - result from attachment E 61  [47] When determining the positive earnings according to code 9237 considered donations from business assets  [48] Profit/Loss (unless attachment E 6a-1 is attached)  [47] 4.3 Corrections and additions to the determination of profits according to point 3.2 (tax more/less calculation)  [48] In order to determine the travable 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 indicated with a negative sign ("-"). Special business income and special business expenses are to be cloken into account in attachment E 6a-1.  Corrections to depreciation of fixed assets according to code 9130, insofar as they must not be recorded under code 9269  Corrections to depreciation of fixed assets according to code 9130, insofar as accelerated building depreciation (Section 8 Para. 1a) is affected  [49] 9240  Corrections according to Section 7 paragraph 1a to digressive depreciation according to code 9134  [49] 9268  Value adjustment fifths to be recorded in the 2022 assessment in accordance with Section 124b  [50] 9273  Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b	(For VAT gross system: incl. VAT payable, but without code <b>9233</b>	44	9230	
Total expenses/business expenses (does not have to be filled in)  Earnings from operationally held participations in partnerships - result from attachment E 61  When determining the positive earnings according to code 9237 considered donations from business assets  Profit/Loss (unless attachment E 6a-1 is attached)  4.3 Corrections and additions to the determination of profits according to point 3.2 (tax more/less calculation)  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 indicated with a negative sign ("-"). Special business income and special business expenses are to be taken into account in attachment E 6a-1.  Corrections to depreciation of fixed assets according to code 9130, insofar as they must not be recorded under ode 9269  Corrections to depreciation (Section 8 Para. 1a) is affected  Generations according to Section 7 paragraph 1a to digressive depreciation according to code 9134  Value adjustment fifths to be recorded in the 2022 assessment in accordance with Section 124b  In order to determine the positive earnings according to the profit of	(Attention: may only be filled in if the operating expenses are stated without VAT)	45	9233	
Earnings from operationally held participations in partnerships - result from attachment E 61  When determining the positive earnings according to code 9237 considered donations from business assets  Profit/Loss (unless attachment E 6a-1 is attached)  4.3 Corrections and additions to the determination of profits according to point 3.2 (tax more/less calculation)  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.  Corrections to depreciation of fixed assets according to code 9130, insofar as they must not be recorded under code 9269  Corrections to depreciation of fixed assets according to code 9130, insofar as accelerated building depreciation (Section 8 Para. 1a) is affected  Oprections according to Section 7 paragraph 1a to digressive depreciation according to code 9134  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")  Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b	Flat-rate operating expenses	46	9259	
When determining the positive earnings according to code 9237 considered donations from business assets  Profit/Loss (unless attachment E 6a-1 is attached)  4.3 Corrections and additions to the determination of profits according to point 3.2 (tax more/less calculation)  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.  Corrections to depreciation of fixed assets according to code 9130, insofar as they must not be recorded under code 9269  Corrections to depreciation of fixed assets according to code 9130, insofar as accelerated building depreciation (Section 8 Para. 1a) is affected  Q269  Corrections according to Section 7 paragraph 1a to digressive depreciation according to code 9134  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")  Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b	Total expenses/business expenses (does not have to be filled in)			1
Profit/Loss (unless attachment E 6a-1 is attached)  4.3 Corrections and additions to the determination of profits according to point 3.2 (tax more/less calculation)  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.  Corrections to depreciation of fixed assets according to code 9130, insofar as they must not be recorded under code 9269  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  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")  Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b			9237	
4.3 Corrections and additions to the determination of profits according to point 3.2 (tax more/less calculation)  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.  Corrections to depreciation of fixed assets according to code 9130, insofar as they must not be recorded under code 9269  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  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")  Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b	When determining the positive earnings according to code <b>9237</b> considered donations from business assets <b>9249</b>			
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.  Corrections to depreciation of fixed assets according to code 9130, insofar as they must not be recorded under code 9269  Corrections to depreciation of fixed assets according to code 9130, insofar as accelerated building depreciation (Section 8 Para. 1a) is affected  Orrections according to Section 7 paragraph 1a to digressive depreciation according to code 9134  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")  Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b				
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.  Corrections to depreciation of fixed assets according to code 9130, insofar as they must not be recorded under code 9269  Corrections to depreciation of fixed assets according to code 9130, insofar as accelerated building depreciation (Section 8 Para. 1a) is affected  Orrections according to Section 7 paragraph 1a to digressive depreciation according to code 9134  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")  Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b				
Corrections to depreciation of fixed assets according to code <b>9130</b> , insofar as they must not be recorded under code <b>9269</b> 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 paragraph 1a to digressive depreciation according to code <b>9134</b> 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")  Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b	according to tax regulations - must be corrected by the following additions or settlements. F without a sign, profit-reducing corrections are to be indicated with a negative sign ("-"). S	Profit	:-increasi	ing corrections are to be entered
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 paragraph 1a to digressive depreciation according to code <b>9134</b> 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")  Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b	Corrections to depreciation of fixed assets according to code <b>9130</b> , insofar as they must not be	49	9240	
Corrections according to Section 7 paragraph 1a to digressive depreciation according to code 9134  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")  Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b	Corrections to depreciation of fixed assets according to code <b>9130</b> , insofar as accelerated			
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")  Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b	29	134		
Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b	Value adjustment fifths to be recorded in the 2022 assessment in accordance with Section 124b			
	Fifth of a reserve amount to be recorded in the 2022 assessment in accordance with Section 124b	51		
Corrections to motor vehicle costs 52 9260	Corrections to motor vehicle costs	52	9260	
Corrections to rental and lease expenses, leasing (EKR 740-743, 744-747) - code <b>9180</b> 53 <b>9270</b>	Corrections to rental and lease expenses, leasing (EKR 740-743, 744-747) - code <b>9180</b>	53	9270	
Corrections to advertising and representation expenses, donations, tips (EKR 765-769) - code <b>9200 54 9280</b>		54	9280	
<u>'</u>	<u> </u>	41	9317	
Corrections regarding donations under codes <b>9243</b> , <b>9244</b> , <b>9245</b> , <b>9246</b>	Note: only to be filled in if no attachment E 6a-1 is completed			

Note: only to be filled in if no attachment E 6a-1 is completed
 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 ch	naritable foundation - Code <b>926</b>	51 42	9322	
Corrections regarding grants to the				9325	
Code <b>9262</b> Corrections regarding remunerat	9257				
Consideration of income subject increases in value from cryptocu	to the special tax	rate from realised increases in			assets, derivatives and realised
Corrections to income from realis	sed appreciation, o	·			
from cryptocurrencies (capital yie Note: In case of <b>negative</b>	elds or losses)		57	9305	
balance , 45% of this amount	Capital yields				
must be entered <b>unsigned</b> under code <b>9289</b> . A positive	Capital yields		_ <u> </u>		
balance can only be recorded in item 5 under code <b>9045</b> (or	Capital losses				
under codes <b>9763, 7763</b> of			1		40
attachment E 6a-1); an entry under code <b>9289</b> is not required.	Balance		58	9289	+
A change of the method for d Amount of transitional gain/l		it (Section 4 Para. 10) was made	2.		<b>*0</b> *
(Losses in full if no entry mu	st be made under	code <b>9242</b> )	59	9010	× 6,
One-sevenths amounts from a tra	ansition loss of the	current year and/or a previous	year <b>60</b>	9242	-officialy.
Other changes - Balance			61	9290	0
Profit/Loss after making the a (must not be filled in)	bove corrections	and additions		10	CO
(partial) business of the partn Amount of capital yields (bef			62	9020	
Tax exempt amount for capital yie			· on	9021	_
Amount of profit or loss to be elir	minated		<b>6</b> 3	9030	
<b>Taxable profit/loss</b> (as long as r	no attachment E 6a-	-1 is included)	47		
5. The operating income inclu			is not included)		
Domestic income from the provis	sion of capital to w	hich a special tax rate of 25%	applies	9043	
Foreign income from the transfer	9044				
Domestic income from the provis	9051				
Foreign income from the transfer	9052				
Positive balance of capital gains ar	nd losses to which t	he special tax rate applies		9045	
Capital yields tax on operating cap	pital yields			9046	
Foreign capital yields against which	h withholding tax n	nust be credited		9048	
Creditable foreign withholding tax		<u> </u>		9047	
6. Balance sheet items (ONL)		et preparers according to S	ections 4 para.	L or 5)	
Private withdrawals (less private de EKR 96 (please be sure to includ		gative amounts)	64	9300	
Real estate EKR 020-022			65	9310	
Building on own property EKR 030, 031			66	9320	
Financial assets EKR 08-09			67	9330	
Stocks EKR 100-199			68	9340	
Requests from supply of goods and EKR 20-21			69	9350	
Other provisions (excluding provising they must not be recorded und			70	9360	
General provisions for other conti	ngent liabilities		71	9363	
Liabilities to credit institutions and EKR 311-319	financial institutions	5	72	9370	



36	W.	<b>1</b>
-53		ĸ.
F. 1	⊡	10
100	-	
- 20		О.

7. Income from full flat rate for food retailers or g	general store	traders		73
Lump sum income			9006	
Code <b>9006</b> contains a basic allowance of <sup>5)</sup>			9007	
A change of the method for determining the profit (	(Section 4 Para	. 10) was mad	e.	
Amount of transitional gain/loss (full amount losses			59 9010	
One-sevenths amounts from a transition loss of the curr	ent year and/o	r a previous ye	ear <b>60 9242</b>	_
(partial) business was sold or given up			0020	
Amount of capital yields (before tax exempt amoun	t)/capital loss		9020	
Tax exempt amount for capital yields according to Section			9021	
An application according to Section 24 paragraph 6	is made (build	ling privileges	in case of termination of	a business) 74
The company was reorganised during the assessm	ent period			40
8. Findings on the assessment of the parties (only	to be complet	ted if <b>no atta</b>	achment 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)  74				
,				
Party(ies)  Name:			ontance	
			0, ~0,	
Tax number:		_		
An application according to Section 24 paragraph 6 is made (building privileges in case of termination of a business)  74		ijo,	(5)	
9. Split of profit/loss among parties for information	onal nurnoses	Idaes not h	nave to be filled in)	
Please note that in cases where no Annex E 6a-1 is n participation ratio, otherwise according to Annex E	equired,the ap			de according to the noted
Party(ies)		20		
Name:		<b>O</b> *		
Tax number:	, 25.			
Prorated Profit/Loss	10			
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 distri	buted in accord	lance with this	s supplement. 76	
IMPORTANT NOTE: Please send no original docu destroyed in accordance with data protection regulati				
It is even easier to submit this paperless declarati FinanzOnline is available to you free of charge and	on via bmf.gv	.at (FinanzO	nline).	
Tax representative (name, address, telephone number)				
, , , , , , , , , , , , , , , , , , , ,				
		Date, signature		
		,		

<sup>&</sup>lt;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.

