



To

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

2022

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	10-digit Austrian social security number according to e-card ¹⁾	Date of birth (If no social security number available, in any case fill in)
<input type="text"/>	<input type="text"/>	<input type="text"/> T <input type="text"/> T <input type="text"/> M <input type="text"/> M <input type="text"/> J <input type="text"/> J <input type="text"/> J <input type="text"/>
SURNAME		
<input type="text"/>		
NAME	TITLE	
<input type="text"/>	<input type="text"/>	

Income tax return for 2022 (with limited liability to pay taxes)

If reference is made to legal provisions without further specification, this means the Austrian Income Tax Act 1988. If you only earn income that is subject to income tax, please use form L 1. You can find tax information in the tax book 2023 (bmf.gv.at, publications) or in form E 8.

Please check the relevant box

Address abroad	
Postcode	Address (town, street, house no., door no.)
Country	Available during the day at (telephone)
Gender <input type="checkbox"/> female <input type="checkbox"/> male <input type="checkbox"/> inter/diverse/open	
Address in Austria (if available)	
Postcode	Address (town, street, house no., door no.)
Austrian authorised recipient (name, address, telephone and fax number)	
The domestic assets are managed by the domestic asset manager (name, address, telephone and fax number)	
<input type="checkbox"/> Application according to Section 5 paragraph 2 is made ("continuation option" 1) <input type="checkbox"/> Continuation option (Section 5 para. 2) is revoked 1	
The operating turnover is: (Warning: This field must be filled out (Section 61 Para. 5 FFC). If necessary, enter the value "0".)	
Standard taxation option for business/private capital yields, earnings from real estate sales ²⁾ as well as income from real estate sales and income from management rights (Section 107)	
a) Capital yields <input type="checkbox"/> I am applying for taxation of business and/or private capital yields according to the general tax rate (Standard taxation option according to Section 27a paragraph 5)	
b) Earnings from real estate sales <input type="checkbox"/> I apply for the taxation of business and/or private capital gains concerning real property (real property sales or withdrawals from business real property) according to the general tax rate (standard taxation option according to Section 30a paragraph 2)	
c) Earnings from the granting of management rights <input type="checkbox"/> I am applying for the taxation of earnings from management rights from which a 10% withholding tax has been withheld the general tax rate (regular taxation option according to Section 107 para. 11)	

1. - 3. Domestic income from	1. Agriculture and forestry (Section 98 item 1) 2	2. self-employed work (Section 98 item 2) 3	3. commercial operations (Section 98 item 3) 4
1. As individual entrepreneur ³⁾ - without earnings according to points 9., 10. and 11.			
2. As a party (co-entrepreneur) - result from attachment E 11 ³⁾ 5			

¹⁾ Please enter the complete 10-digit insurance number assigned by the Austrian social insurance institution here.

²⁾ **Please note:** A standard taxation option can only be exercised for all (business and private) capital income or earnings from property sales.

³⁾ **Without** final taxable capital yields, capital gains on capital assets and business premises to which the special tax rate is applicable.



3. To be excluded because of the distribution of earnings over 3 years	6	311	-	321	-	327	-
over 5 years	6	312	-	322	-	328	-
4. <input type="checkbox"/> I irrevocably apply in accordance with Section 37, Paragraph 9, for my positive income from artistic and/or literary activity to be evenly distributed over the year of declaration and the two previous years. <i>Under code 325, 2/3 must therefore be excluded.</i> ⁴⁾	7		325	-			
5. Partial amounts to be applied from an income distribution according to point 3 and/or 4 of another year	8	314	+	324	+	326	+
6. When exercising the standard taxation option: Operating capital gains not included in point 1. and/or 2. (fruit and substance), insofar as they are not included under codes 917/918/919.	4	780		782		784	
7. When exercising the standard taxation option: foreign operating capital yields (usufruct and capital) not included under 780/782/784, against which the foreign withholding tax must be credited	4	917		918		919	
8. When exercising the standard taxation option: Capital gains not included in point 1. and/or 2., relating to business premises	4	500	+	501	+	502	+
9. Income from agriculture and forestry , generated upon granting the management rights (Section 107) <input type="checkbox"/> to the extent of 33% of the payment amount (without VAT) <input type="checkbox"/> in the amount proven by an expert opinion must be taxed (standard taxation option according to Section 107 Para. 11)	9	568					
10. Income from self-employed work , upon granting the managerial rights (Section 107) <input type="checkbox"/> to the extent of 33% of the payment amount (without VAT) <input type="checkbox"/> in the amount proven by an expert opinion must be taxed (regular taxation option according to Section 107 para. 11)	9		593				
11. Income from commercial operation , upon granting the management rights (Section 107) <input type="checkbox"/> to the extent of 33% of the payment amount (without VAT) <input type="checkbox"/> in the amount proven by an expert opinion must be taxed (standard taxation option according to Section 107 para. 11)	9			569			
Sum from 1 to 11	310		320		330		
12. Income distribution according to Section 37 Para. 4	10						
12.1 <input type="checkbox"/> I request that pursuant to Section 37 paragraph 4, income according to Section 21 be equally spread over three years. ⁵⁾							
12.2 Positive income contained in earnings from agriculture and forestry in accordance with Section 37 Para 4, to be distributed equally between the year of declaration and the two following years		151					
12.3 <input type="checkbox"/> I hereby declare that the distribution of income will end in the year of declaration (Section 37 Para. 4 item 8) Be aware that Code 151 must not be filled in.							
12.3.1 <input type="checkbox"/> I request that the one-third amounts not yet taken into account be recorded in the year of declaration and the following three years, distributed evenly in equal parts of one quarter each.							
12.3.2 <input type="checkbox"/> I request that the third amounts that have not yet been taken into account be recorded in full in the declaration year.							
Special Tax Rates							
Business capital yields that are taxable at the special tax rate							
13. Domestic and foreign capital yields (usufruct and capital) not included under codes 310/320/330 , on which no foreign withholding tax must be credited and those with the special tax rate of 27.5% .	4	946	+	947	+	948	+
14. Domestic and foreign investment income not included under codes 310/320/330 , on which no foreign withholding tax must be credited and which are subject to the special tax rate of 25%	4	781		783		785	
15. Under codes 310/320/330 , domestic and foreign investment income (fruit and substance) not included, against which foreign withholding tax must be credited and which are subject to the special tax rate of 27.5% .	4	949	+	950	+	951	+
16. Foreign operating capital gains not included under codes 781/783/785 must be offset against the foreign withholding tax	4	920		921		922	

4) At the same time, I claim interest (Section 205 FFC) insofar as the difference in income tax for previous years is the result of the above application.

5) If the application submitted in the previous year, it can no longer be claimed.





Capital yields relating to business premises that must be taxed at the special tax rate						
17. Capital yields relating to business premises that are taxed at the special tax rate of 30% <small>4</small>	961	+	962	+	963	+
18. Capital yields relating to business premises that are taxed at the special tax rate of 25% <small>4</small>	551		552		553	
Applicable tax						
on operational investment income (capital yields tax, foreign withholding tax, EU withholding tax)						
19. Capital yields tax in the amount of 27.5% , insofar as it applies to domestic capital gains	955	+	956	+	957	+
20. Capital yields tax of 25% , insofar as it applies to domestic capital gains	580		581		582	
21. On operating capital yields that are subject to the special tax rate of 27.5% , attributable foreign withholding tax	958	+	959	+	960	+
22. Foreign withholding tax to be credited on operating capital yields that are subject to the special tax rate of 25%	923		924		925	
on capital yields relating to business premises (real estate income tax, foreign tax, special advance payment)						
23. Real estate income tax of 30% , insofar as it applies to business income from property sales	964	+	965	+	966	+
24. Real estate income tax of 25% , insofar as it applies to business income from property sales	583	+	584	+	585	+
25. Special advance payment of 30% , insofar as it relates to operating income from property sales ⁶⁾	967	+	968	+	969	+
26. Special advance payment of 25% , insofar as it relates to operating income from property sales ⁶⁾	589	+	590	+	591	+
on income from management rights , which are taxed based on the exercise of the standard taxation option according to the tariff (withholding tax according to Section 107)						
27. Withholding tax according to Section 107	286	+	287	+	288	+
Income contained under code 330 , which, according to Annex 2 to the Austrian Farmers' Social Insurance Act, is contributory (e.g. <i>income from commercial livestock farming and crop production</i>)					491	
Income contained under code 330 that increases the contribution according to Annex 2 to the Austrian Farmers' Social Insurance Act (e.g. <i>income from agricultural and forestry part-time jobs</i>)					492	
In the case of operating income (total 1-3), the following were taken into account to reduce profit:						
Tax-free profit allowance (Section 10) - of tangible assets Be aware that Entry is a prerequisite for the tax-exempt amount to be taken into account				779		
Tax-free profit allowance (Section 10) - of securities Be aware that Entry is a prerequisite for the tax-exempt amount to be taken into account				789		
Company donations to beneficiary research and teaching institutions, museums, cultural institutions, the Federal Monuments Office, umbrella organizations for disabled sports, the International Anti-Corruption Academy, etc. ⁷⁾				798		
Company donations to charitable organisations, beneficiary fundraising associations, etc. <i>Can only be deducted if the respective institution is included in the list of beneficiary charitable institutions of the Federal Ministry of Finance.</i> ^{7) 8)}				600		
Company donations to environmental organisations and animal shelters <i>Can only be deducted if the respective institution is included in the list of beneficiary charitable institutions of the Federal Ministry of Finance.</i> ^{7) 8)}				557		
Company donations to voluntary fire brigades and state fire brigade associations ^{7) 8)}				558		
Contributions to the endowment of a charitable foundation ^{7) 8)}				564		
Donations to the Innovation Foundation for Education and its sub-foundations ^{7) 8)}				567		

6) Please note: Please only enter the amount that has been paid as a special advance payment for commercial real estate sales. Do not enter here a paid real estate income tax, but under codes **964/965/966** or **583/584/585**.

7) Note: The amounts to be entered here must not be included in an electronic special expense data transmission to the tax office. If this is the case, you will need to correct the special expense data transmission. Use form L 1d.

8) Only deductible if the respective institution is included in the list of beneficiary donation institutions of the Federal Ministry of Finance.



Carryforward regulations (Section 2 Para. 2a and Section 23a)			
The business income includes losses that cannot be offset within the meaning Section 2 paragraph 2a:	a) own company	[11]	341 +
	b) participations	[11]	342 +
Offsettable losses from previous years must be offset against positive business income in the amount of:	a) own company	[11]	332 -
	b) participations	[11]	346 -
Loss that can be compensated or carried forward in accordance with Section 23a from a contribution surplus (a liability claim) that has not reduced the result from the participation in the partnership (amount from code 9405/7405 of the attachment E 6a-1)			[11] 509 -
The non-business income includes non-compensable losses within the meaning of Section 2 para. 2a			[11] 371 +
Offsettable losses from previous years must be offset with positive non-business income in the amount of:			[11] 372 -

4. Income from employment

4.1 Application assessment (Section 102 Para. 1 item 3) The application assessment is only carried out if the relevant **box is ticked** in the declaration.

I apply for assessment of my non-self-employed income from activities within the meaning of section 99 paragraph 1 item 1, from which from which wage tax of 20% or 25% has been withheld. **[12]** I am applying for assessment of other non-self-employment income.

4.2 Mandatory assessment (Section 102 paragraph 1 item 2)

Income from employed work is to be assessed if there is income to be taxed according to the tariff (Section 70 Para. 2 item 1) and either other income totalling more than 730 euros was received or two or more incomes subject to wage tax at the same time at least temporarily in the calendar year, that were taxed separately when wage tax was deducted. If these requirements are met, the affected income is **automatically** included in the assessment.

Number of (domestic) salary or pension paying positions in 2022 **[13]**

Note: If there are no references, enter the value 0 (zero).

4.3 Income subject to income tax: The amount of income from dependent work according to code **245** on the pay slip must be transmitted to the tax office by the paying agency and therefore does **not need to be entered**.

4.4 Lump sum for commuters/commuters' euro

Only fill in if the correct amount has not already been taken into account by your employer. Note: The codes **718** and **916** must be filled in together. The calculation is based on the commuter calculator at bmf.gv.at/pendlerrechner.

Lump sum for commuters - total annual amount actually due **718**

Commuter euro - total annual amount actually due **916**

4.5 Income-related expenses

Income-related expenses **not accounted for** on the flat rate for income-related expenses **Attention: A home office flat rate** to be taken into account as income-related expenses is automatically taken into account from the pay slip(s) and therefore must **not** be specified.

Union dues and other dues to professional associations and advocacy groups - **actual total annual amount** - excluding works council contribution. Only fill in if your employer has not already taken the correct amount into account (in the payslip). ⁹⁾ **717**

Total expenses in the year **2022** for **ergonomically suitable furniture for the home office** (e.g. desk, swivel chair, desk lamp) **with at least 26 home office days**

Be aware that No entry may be made under code 159. Only expenditures of the year **2022 (in full)** should be given here. Expenditures in 2022 that exceed the maximum amount for 2022 will not be taken into account in the 2022 assessment; but they are automatically taken into account in the 2023 assessment. Amounts from 2021 that have exceeded the maximum amount of 150 euros will be **automatically** taken into account in the 2022 assessment and may not be specified here. **158**

Compulsory contributions due to marginal employment and compulsory contributions for co-insured relatives as well as self-paid social insurance contributions **274**

Further income-related expenses - Enter the annual amount of the expenses minus tax-free replacements or reimbursements. If the income-related expenses are less than 132 euros per year, registration is not required.

Income-related expenses **with credit** to the flat rate for income-related expenses

Precise description of your professional activity (e.g. COOK, SALESPERSON; EMPLOYEE, WORKER is not sufficient)

a) Digital work equipment (e.g. computer, internet) without reduction by a possible home office flat rate (for purchases over 800 euros, just enter the annual depreciation here)	169
b) Other work equipment that most not be recorded under code 169 (for purchases over 800 euros, only enter the annual depreciation here)	719
c) Specialist literature (no general educational works such as encyclopedias, reference works, newspapers, etc.)	720
d) Occupational travel expenses (without travel expenses to the apartment/workplace and trips home with the family)	721

⁹⁾ If the correct amount has already been taken into account by the employer, no entry needs to be made here. Otherwise the total amount must be entered.





e) further education, training and retraining costs	722	
f) Study room Attention: No entry may be made under code 158. Only deductible if the work is the focus of the entire professional activity.	159	
g) Other income-related expenses that do not fall under a) to f) (e.g. works council contribution) Attention: A home office flat rate to be considered as income-related expenses is automatically taken into account from the payslip(s) and may not be entered	724	

To claim a professional group flat rate, please enter:

A: Artist
B: Stage member, film actor
F: TV professional
J: Journalist
M: Musician

FM: Forest worker with chainsaw
FO: Forest worker without chainsaw, Forester, professional hunter in the district service
HA: Caretaker, as far as he/she is subject to the Housekeeping Act
HE: Homewoker

V: Representative ¹⁰⁾
P: Member of a city, community or local representation
E: Expatriates within the meaning of Section 1 Z 11 of the regulation ^{10), 11)}

Profession - abbreviation

Periods of activity: Start (DDMM) - End (DDMM)

	until	
	until	

Received cost reimbursements except home office flat rate ¹²⁾

4.6 Remuneration without special payments, from which **no wage tax deduction** has taken place and for which **no wage statement/salary certificate** (Form L 17) is available.

The code **359** includes only pension benefits

14 **359**

In 2022 I had no place of residence or habitual abode in Austria and was

a) employed by an employer (with an obligation to deduct income tax in Austria) (e.g. as daily commuter, seasonal worker, etc.)
 b) recipient of an Austrian pension
 c) employed by a foreign employer (without obligation to deduct income tax in Austria)
[For remuneration within the meaning of points a) and b), the employer or the wage slip (L 16) is sent to the tax office by the office paying the pension.]
 d) Recipient of income from third parties without income tax deduction (bonus miles, commissions, etc.)

Number of wage statements/salary statements (Form L 17)
about my remuneration according to point c)

15 Number

If applicable, please specify the number.

Please only enclose the wage statements/salary statements if they are not sent electronically by the paying office.

Income from employment (total from point 4.1 and/or 4.2)

Only to be filled out for any calculation of the total amount of income.

Total

5. Income from capital assets (Section 98 item 5) Taxable capital income (income less income-related expenses)

a) Income pursuant to Section 98 paragraph 1 item 5 litera c Austrian Income Tax Act 1988 from participation as a silent partner or from participation in the manner of a silent partner, including surpluses from stratification (including withholding tax)

856

Withholding tax according to Section 99 on income according to code **856**

914

b) Income pursuant to Section 98 Paragraph 1 Item 5 lit. d which is not subject to a special tax rate (income from domestic real estate of a real estate fund or AIF in real estate that is not offered to the public)

938

c) Income from the provision of capital in accordance with Section 98 Paragraph 1 item 5 litera b (domestic accrued interest), which is subject to the special tax rate of 25% (interest from cash deposits and non-securitised other claims at banks)

953

Income from the provision of capital pursuant to Section 98 Paragraph 1 item 5 litera b (domestic accrued interest), which is subject to the special tax rate of 27.5% (in particular interest income from securities)

954

d) Income from the provision of capital pursuant to Section 98 Paragraph 1 Item 5 litera a in conjunction with Section 27 Paragraph 2 Item 1 (particularly dividends) and income pursuant to Section 98 Paragraph 1 item 5 litera d (income from domestic real estate of a publicly offered real estate fund or AIF in real estate), which is subject to the special tax rate of 27.5%

862

e) Income from the provision of capital pursuant to Section 98 Paragraph 1 Item 5 litera a in conjunction with Section 27 Paragraph 2 Item 5 (donations from foundations) subject to the special tax rate of .5%

945

f) Income from the sale of a stake in a domestic corporation pursuant to Section 98 Paragraph 1 item 5 litera e (special tax rate of 25%)

911

Earnings from the sale of a stake in a domestic corporation pursuant to Section 98 para. 1 item 5 litera e (special tax rate of 27.5%)

952

Capital yields tax, insofar as it applies to private capital yields

912

¹⁰⁾ If the correct amount has already been taken into account by the employer, no entry needs to be made here. Otherwise the total amount must be entered.

¹¹⁾ Only employees who are temporarily employed on behalf of a foreign employer in Austria within the framework of an employment relationship with an Austrian group company or an Austrian branch of the foreign employer. See also the Ordinance.

¹²⁾ Cost reimbursements received from employers (with the exception of reimbursements to expatriates regarding travel expenses within the meaning of Section 26 item 4 Austrian Income Tax Act 1988). **In the case of representatives, reimbursement of costs must also be indicated here.**



6. Income from letting and leasing (Section 98 item 6) 16

a) of land and buildings	
b) as a participant - result from attachment E 11	
c) Income from the sale of rent and lease payments (Section 28 Para. 1 item 4)	546
d) Income from the granting of management rights (Section 107), taxable	
<input type="checkbox"/> at 33% of the payment amount (excluding VAT)	
<input type="checkbox"/> as evidenced by an expert opinion (standard taxation option according to Section 107 para. 11) 17	547
e) Other income from renting and leasing (e.g. income from business leasing after termination of business)	373
Sum of 6. a) to e)	370
Deductible fifteenth of a loss from private property sales in the assessment year according to point 7.1.3 or a previous year (maximum balance from points a), b) and c)	22 973
<input type="checkbox"/> I request that 60% of the loss from private real estate sales in the assessment year be offset against the balance from the income according to points a), b) and c). To be taken into account (60% of the amount according to point 7.1.3, at most the balance) 22	974
Imputable withholding tax on income according to code 547 , which is taxed according to the tariff due to exercising the standard taxation option (Section 107 Para. 11).	236

7. Income from private real estate sales

The sale (also) relates to land that was previously removed from business assets at book value

7.1 Income from real estate sales on the special tax rate applicable is 18		30%	25%
7.1.1	Income calculated as a lump sum from the sale of real estate (Section 30 Para. 4 "old assets") (14% of the sale proceeds; Section 30 para. 4 item 2) 19	985	572
	Income from the sale of land in the event of rededication (60% of the sale proceeds; Section 30 para. 4 item 1)	20 986	573 +
	<input type="checkbox"/> When determining income according to codes 985/986 or 572/573 a subsequent registration of preferential production expenses was carried out (Section 30 paragraph 4 last sentence)		
7.1.2	Income from the sale of real estate not calculated as a lump sum (Section 30 Para. 3, "new assets" and with option according to Section 30 para. 5 also "old assets") 21		574
7.1.3	Balance from the codes 985/986/987 or 572/573/574 22		
7.1.4	Creditable real estate income tax , which is attributable to income from private real estate sales and paid by the third party ¹³⁾ 23		576
7.1.5	Paid special advance , insofar as it relates to income from private real estate sales ¹⁴⁾ 24		579
7.1.6	Foreign tax to be offset against income from private property sales in accordance with point 7.1 25		578

7.2 Income from real estate sales subject to the tariff

7.2.1	Income from property sales against annuity ("old and new assets"; Section 30a paragraph 4) 26	575
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8. Subsequent taxation

Subsequent taxation of foreign losses (Section 2 Para. 8)	27 792	+
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9. Total amount of income

Total amount of income (not required)

¹³⁾ **Please note:** If the assessment option is exercised, only the real estate income tax paid for those sales transactions that are included in the assessment on the basis of the option may be entered here if there are several sales transactions.

¹⁴⁾ **Please note:** Please only enter the amount that has been paid as a special advance payment for private property sales. A paid real estate income tax is not to be entered here, but under codes **988/576**.



10. Other information: The income shown includes:
(Please attach factual and numerical justification including supporting documents)

Income that must not be recorded under code 167 and for which I claim half the tax rate	423
Income from special forest uses, for which I claim half the tax rate	167
Profits from a debt reduction within the meaning of Section 36 (Code 386)	
Amount to be paid in percent 496	25 386
Income that is subject to special taxation for other reasons (type):	
<input type="checkbox"/> I apply for the tax liability accrued in accordance with Section 6 item 6 litera a and b for an amount included in the income to be paid in instalments .	26 978
Of this amount, the following is attributable to	
<input type="checkbox"/> fixed assets (5 instalments) the amount of	26 235
<input type="checkbox"/> current assets (2 instalments) the amount of	26 991
<input type="checkbox"/> In accordance with the provisions of the Austrian Reorganisation Tax Act , I apply to the pay the tax liability in instalments for an amount included in the income.	27 979
Of this amount, the following is attributable to	
<input type="checkbox"/> fixed assets (5 instalments) the amount of	27 559
<input type="checkbox"/> current assets (2 instalments) the amount of	27 993
The tax liability is	
<input type="checkbox"/> to be determined according to the tariff	
<input type="checkbox"/> using a tax rate of 27.5% (partial restriction of the right to tax)	
<input type="checkbox"/> I am applying for tax liability for an amount included in the income in accordance with Section 27 Paragraph 6 item 1 litera d in conjunction with Section 6 item 6 lit c and d to be paid in five instalments .	28 980
In the case of an exchange of shares in the course of contributions that were decided or contractually signed after 31 December 2019:	
<input type="checkbox"/> In accordance with Section 17 para. 1a of the Austrian Reorganisation Tax Act, I am applying not to determine the tax liability for an amount contained in the income of	153
Withholding tax not to be recorded under code 914 according to Section 99 and other taxes to be offset (type):	
	29
	375

11. Special expenses(Sections 18 and 102 Para. 2 item 2)

Mandatory contributions to legally recognized **churches** or religious societies, **donations** to beneficiaries, and contributions to the **voluntary Continued insurance** in the statutory pension insurance and for the **subsequent purchase** of insurance periods are automatically taken into account due to data transmission and do not have to be declared. If something is incorrect or missing from this data, you must contact the payees directly for clarification. Only they can correct data or forward what is missing. Please use the attachment **L 1d** for a consideration of church or insurance contributions that differs from the data transmission or for special expenses paid to foreign organisations.

Expenditure for a **thermal-energetic building renovation** and for a "boiler exchange" as part of a lump sum ("**Eco Special Expense Flat Rate**") must be taken into account. This requires a data transmission from the funding agency, which you can request as part of the granting process. In this case, the flat rate for this year and the following years is **automatically** applied. The flat rate can only be taken into account **due to the data transfer**, an application in this form is **not** possible.

Pensions or ongoing charges	280
Tax Advisory Fees	460
Loss deduction Open loss deductions from previous years (total of all deductible losses)	30 462

I certify that the above information is **correct** and **complete** to the best of my knowledge and belief. I am aware that the information will be checked and that incomplete or incorrect information is a punishable offence. Should I subsequently realise that the above declaration is incorrect or incomplete, I will inform the tax office of this immediately (Section 139 Austrian Tax Procedure Law).

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 \(FinanzOnline\)](http://bmf.gv.at).

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

