

To

- Finanzamt Österreich, Postfach 260, 1000 Wien
 Finanzamt für Großbetriebe, Postfach 251, 1000 Wien

2022

Please fill out in CAPITAL LETTERS and only in black or blue colour. Amounts in euros and cents (right-aligned).

Tax number

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NAME OF THE CORPORATION

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Corporate income tax return for 2022

Corporate income tax return for taxpayers with **unlimited** tax liability who are **not** covered by Section 7 para. 3. ¹

Legal provisions without further specification refer to the Corporate Income Tax Act 1988 (Körperschaftsteuergesetz, KStG 1988).

Please note the declaration form completion guide (form K 4). Information on electronic filing of returns can be found at bmf.gv.at or directly at FinanzOnline (<https://finanzonline.bmf.gv.at>). Information on corporate income tax can be found at bmf.gv.at under Findok/Richtlinien (corporate income tax guidelines 2013).

Please send the tax office a balance sheet including a profit and loss statement and any annual report or management report and audit report.

Please check the relevant box.

Address and telephone number of the management		
Seat of the corporation		
Chair or managing director (name, address, telephone number)		
<input type="checkbox"/>	A tax-exempt amount pursuant to Section 23 is claimed in the amount of	825
<input type="checkbox"/>	A reorganisation took place during the assessment period	
<input type="checkbox"/>	The application to be handled as a commercial and industrial cooperative society required to provide accounting is withdrawn.	

A copy of the legal basis (e.g. articles of association, deed of foundation) in the currently valid version has already been submitted is included.

Amounts in Euros

1st - 2. Income from	1. Agriculture and forestry sectors ² (Section 7 KStG 1988, Sections 21 and 24 EStG 1988)	2. Commercial operations ³ (Section 7 KStG 1988, Sections 23 and 24 EStG 1988)
a) As an individual entrepreneur - result from Attachment(s) K2a		
b) As a participant (co-entrepreneur) - result from attachment K 11		
c) Application for co-assessment of the operating capital yields not included in points a) and/or b), unless they are to be recorded under codes 917/919 . ⁴		
d) Operating capital yields not included in point c) on which foreign tax deducted at source must be credited.	917	919
Sum from a) to d)	610	636
Capital yields tax to the extent that it applies to domestic operating capital yields ⁴	869	870
Foreign tax deducted at source applicable operating capital yields	923	925
Real estate income tax, to the extent that it applies to income from the sale of real estate ⁵	866	867
Special advance payment, to the extent that this applies to operating income from the sale of real estate ¹⁾	589	591
Foreign tax to be taken into account that applies to income from operational real estate sales	586	588
Withholding tax on income from the granting of management rights	286	288

¹⁾ Please note: Please only enter the amount that has been paid as a special advance payment for commercial real estate sales. Paid real estate income tax is not to be entered here, but under codes **866/867**.



3. Income from capital assets, unless they are to be recorded under point 14 (Section 7 KStG 1988, Section 27 EStG 1988)

For income from capital assets, please use attachment K 2kv

4. Income from renting and leasing (Section 7 KStG 1988, Section 28 EStG 1988)

Of land and buildings - result from the Attachment(s) K 2b		
b) As a participant (co-entrepreneur) - result from Attachment K 11		
c) Income from the sale of rent and lease payments (Section 28 para. 1 item 4 EStG 1988)	546	
d) Income from the granting of management rights (Section 107 EStG 1988), taxable <input type="checkbox"/> at 33% of the payment amount (excluding VAT) <input type="checkbox"/> in the amount substantiated by an expert opinion (standard taxation option pursuant to Section 107 para. EStG 1988 in conjunction with Section 24 para. 7)	6 547	
e) Other income from renting and leasing (e.g. income from business leasing after termination of a business)	818	
Sum of 4. a) to e)	650	
4.1 Deductible fifteenth of a loss from private real estate sales in the assessment year pursuant to point 5.1.3 or a previous year (maximum balance from points a), b) and c))	7 973	
4.2 <input type="checkbox"/> I am applying to offset 60% of the loss from private real estate sales of the assessment year with the balance from the income from renting and leasing pursuant to points a), b) and c). To be taken into account (60% of the amount pursuant to point 5.1.3, at most the balance)	7 974	

5. b) Income from real estate sales

(unless to be recorded under point 13, Section 7 KStG 1988, Section 30 EStG 1988) 7

 The sales (also) concerns real estate that was previously withdrawn from business assets at book value.**5.1 Income from real estate sales excluding against annuity**

5.1.1 Income calculated as a lump sum from the sale of real estate (Section 30 para. 4 EStG 1988 "Old assets") (14% of the sale proceeds; Section 30 para. 4 item 2 EStG 1988)	572	+
Income from the sale of real estate in the event of rededication (60% of the sale proceeds; Section 30 para. 4 item 1 EStG 1988)	573	+
5.1.2 Income from the sale of real estate not calculated as a lump sum (Section 30 para. 3 EStG 1988, "New assets" and with option pursuant to Section 30 para. 5 EStG 1988 also "Old assets")	574	
5.1.3 Sum of codes 572, 573, 574		
5.2 Income from real estate sales against annuity ("Old and new assets" Section 30a para.4 EStG 1988)	575	
5.3 Creditable real estate income tax applicable to income from private real estate sales and paid by the third party ²⁾	576	
5.4 Paid special advance payment , insofar as it relates to income from private real estate sales ³⁾	579	
5.5 Creditable foreign tax on income from private real estate sales	578	

6. Income from services

(excluding income from private real estate sales, unless to be recorded under point 17) 8

6.1 Other income (Section 7, Section 29 EStG 1988 and Section EStG 1988)	660	
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7. Carryforward regulations (Section 2 para. 2a EStG 1988) 9

7.1 Non-compensable losses pursuant to Section 2 para. 2a EStG 1988 of the assessment year	638	+
7.2 Non-compensable losses pursuant to Section 2 para. 2a EStG 1988 from previous years must be offset	639	-

2) Please note:

- If the assessment option is exercised, and if there are multiple sales transactions, only the real estate income tax paid for the sales transactions included in the assessment on the basis of the option may be entered here.
- If a **special advance payment** (Section 30b para. 4 EStG 1988) was paid to the tax account, this **must not be entered** here. The special advance payment will be taken into account automatically.

- 3) Please note:** Please only enter the amount that has been paid as a special advance payment for private real estate sales. Paid real estate income tax is not to be entered here, but under code **576**.





8. Subsequent taxation		
8.1 Subsequent taxation of foreign losses (Section 2 para. 8 item 4 EStG 1988)	792	+
9. Foreign Income		
Passive income that needs to be added from low-taxed foreign corporations and establishments pursuant to Section 10a (value from code 9267 from K 2a)	599	
Actual creditable tax burden of the controlled corporation/establishment applicable to passive income under code 599	318	
Creditable comparable foreign upstream additional taxation applicable to passive income under code 599	319	
Taxable investment income pursuant to Section 10a para. 7 (sum from code 297 K 2kv and code 9081 K 2a)	289	
Foreign corporate income tax must be credited against this in the amount of (sum from code 298 K 2kv and code 9088 K 2a)	290	
Foreign corporate income tax must be credited against this in the amount of (sum from code 299 K 2kv and code 9089 K 2a)	291	
Other foreign income (excluding capital yields pursuant to Attachment K 2kv)	10 840	
Foreign tax must be credited against this (excluding tax deducted at source pursuant to K 2kv, code 900 and 901)	10 841	
Earnings do not include: Positive income for which the taxation right belongs to another state owing to double taxation conventions.	11 678	
Foreign losses When calculating the income, foreign losses calculated in accordance with Austrian tax law were taken into account at most to the extent of the loss under foreign tax law (<i>Please note: The codes 746 and/or 944 must be filled in in any case when taking foreign losses into account</i>) Losses taken into account from countries with which comprehensive administrative assistance exists	746	
Losses taken into account from countries with which no comprehensive administrative assistance exists	944	
10. Total amount of income before applying point 11 <i>Must be completed in any case if taking point 11 into account.</i>		

11. Interest barrier (Section 12a)		
<input type="checkbox"/> The interest barrier does not apply owing to the exception for independent corporations (Section 12a para. 2)		12
<input type="checkbox"/> Interest surplus that is non-deductible pursuant to Section 12a para. 1 was deducted in full because the requirement of Section 12a para. 5 was met (equity ratio comparison) (Code 168 must not be entered).	13	
Additional non-deductible interest surplus pursuant to Section 12a KStG 1988 <input type="checkbox"/> It is requested that the amount of code 168 be taken into account as interest carryforward in later business years. <i>Please enclose Attachment K 12a</i>	14 168	+
Deductible interest carryforward pursuant to Section 12a para. 6 item 1 KStG 1988 (<i>Please enclose Attachment K 12a</i>)	177	-
<input type="checkbox"/> It is requested that the unused taxable EBITDA be carried forward to the five subsequent business years in the amount of (EBITDA carryforward): <i>Please enclose Attachment K 12a</i>	15 170	+
Use of the EBITDA carryforward pursuant to Section 12a para. 6 item 2 litera b KStG 1988 (<i>Please enclose Attachment K 12a</i>)	178	-

12. Total amount of income (after taking into account point 11) <i>Does not need to be filled in</i>		
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13. Special expenses		
13.1 Loss deduction		
a) Open loss deductions from previous years	619	
b) Income included in the total income pursuant to Section 8 para. 4 item 2 litera b to calculate the carryforward limit	16 624	
13.2 Other special expenses pursuant to Section 8 para. 4 item 1		
a) Annuities and ongoing charges	713	
b) Tax advisory fees	714	
c) Donations to beneficiary research and teaching institutions, museums, cultural institutions the Federal Monuments Office, Disabled sports umbrella organisations, the International Anti-Corruption Academy, etc.	715	



d) Donations to charitable organisations, beneficiary fundraising associations, etc. ⁴⁾	451	
e) Donations to environmental organisations and animal shelters ⁴⁾	562	
f) Donations to voluntary fire brigades and state fire brigade associations ⁴⁾	563	
g) Donations to the endowment of a charitable foundation ⁴⁾	564	
h) Donations to the Innovation Foundation for Education and its sub-foundations ⁴⁾	567	



14. Recapitalisation gains		
Profits from a debt reduction within the meaning of Section 23a	669	
Quota to be paid in percent	668	

15. Payment of tax in instalments, non-assessment		
15.1 <input type="checkbox"/> I am applying to pay the tax liability arising pursuant to Section 6 item 6 litera a and b EStG 1988 in instalments for an amount included in the income.	17	978
Of this amount, the following is attributable to		
15.1.1 <input type="checkbox"/> fixed assets (5 instalments) of	17	559
15.1.2 <input type="checkbox"/> current assets (2 instalments) of		991
15.2 <input type="checkbox"/> I am applying to pay the tax liability arising pursuant to Section 27 para.6 item 1 litera a in conjunction with Section 6 item 6 litera c and d EStG 1988 in 5 instalments for an amount included in the income	18	980
15.3 In the event of an exchange of shares in the course of contributions that were decided or contractually signed after 31 December 2019: <input type="checkbox"/> pursuant to Section 17 para. 1a of the Austrian Reorganisation Tax Act, an application is made not to assess the tax liability for an amount included in the income of		153

16. Special regulations for private foundations		
16.1 Investment income pursuant to Section 13 para. 2 ¹⁹		
a) Tax-exempt investment income pursuant to Section 10 para. 1 items 1 to 4		830
Capital gains tax must be credited on this in the amount of		845
b) Tax-exempt investment income pursuant to Section 13 para. 2 in conjunction with Section 10 para. 1 items 5, 6 and 7		831
c) Taxable investment income pursuant to Section 10a para. 7 - please fill out Attachment K 12 for the affected investments		293
Foreign corporate income tax must be credited against this in the amount of		294
Foreign tax deducted at source must be credited against this in the amount of		295
16.2 Intermediate taxation pursuant to Section 13 para. 3		
a) Domestic income pursuant to Section 13 para. 3 item 1 litera a		882
a) Foreign income pursuant to Section 13 para. 3 item 1 litera a		883
c) Domestic income pursuant to Section 13 para. 3 item 1 litera b and c (capital yields and derivatives)		884
d) Foreign income pursuant to Section 13 para. 3 item 1 litera b and c (capital yields and derivatives)		996
e) Income pursuant to Section 13 para. 3 item 1 litera d (cryptocurrencies)		179
f) Income pursuant to Section 13 para. 3 item 2 (real estate sales)		885
Donations made during the assessment period within the meaning of Section 27 para. 1 item 7 EStG 1988, from which capital yields tax was withheld and paid and for which no capital yields tax relief or rebate has been made. ²⁰		702
Note: Donations for which a partial capital yields tax relief or rebate has been made are only to be taken into account proportionately (Section 13 para. 3 or Section 24 para.)		
Transferred hidden reserves pursuant to Section 13 para. 4 items 1 and 4		703
Sum of codes 882 through 703		

⁴⁾ Deductible only if the respective institution is included in the list of beneficiary donation organisations of the Austrian Federal Ministry of Finance.





16.3 a) Donations to beneficiary research and teaching institutions, museums, cultural institutions, the Federal Monuments Office, disabled sports umbrella organisations, the International Anti-Corruption Academy, etc.	21	161
b) Donations to charitable organisations, beneficiary fundraising associations, etc. ⁴⁾	21	162
c) Donations to environmental organisations and animal shelters ⁴⁾	21	163
d) Donations to voluntary fire brigades and state fire brigade associations ⁴⁾	21	164
e) Donations to the endowment of assets of a charitable foundation ⁴⁾	21	165
f) Donations to the Innovation Foundation for Education and its sub-foundations ⁴⁾	21	166
Foreign taxes deducted at source must be credited against the interim tax in the amount of		708
16.4 Credit of the interim tax upon dissolution of the private foundation pursuant to Section 24 para. 5 item 6		
Owing to <input type="checkbox"/> revocation <input type="checkbox"/> other reasons	Resolution to wind up dated: _____ Date	
Credit of the interim tax that has not yet been offset		821

17. Other		
A surcharge pursuant to Section 22 para. 3 of 25% of the following amount must be paid		849
An application for crediting foreign corporate income tax from previous years is submitted for the following amount (credit carryforward, Section 10a para. 9)	22	850
Withholding tax to be taken into account pursuant to Section 107 EStG 1988, which applies to private income	61	296
Income that is privileged in accordance with the Energy Promotion Act (<i>Energieförderungsgesetz</i> , EnFG). Please note: The privilege is applicable only if operations started before 1 January 2020.		670

⁴⁾ Deductible only if the respective institution is included in the list of beneficiary donation organisations of the Austrian Federal Ministry of Finance.

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 **do not send any original documents/receipts**, as all documents that arrive at the tax office are destroyed in accordance with data protection regulations after having been recorded digitally. 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)
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Date, signature

