



To this

Receipt note

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

2023

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.**

In this statement, the use of a recognised ethnic group language is also permissible.

Privacy Policy at [bmf.gv.at/datenschutz](http://bmf.gv.at/datenschutz) or  
on paper in all tax and customs offices

Tax number	10-digit social security number according to e-card <sup>1)</sup>	Birthday (If <b>no</b> social security number available, <b>in any case</b> to 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
SURNAME		<input type="text"/>
NAME	TITLE	
<input type="text"/>	<input type="text"/>	<input type="text"/>

## Income tax return for 2023

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

Further information on the income tax return can be found in the filling-in help (**Form E 2**) or on [bmf.gv.at](http://bmf.gv.at).

I certify that I have provided the information **correctly and completely** to the best of my knowledge and belief. The information is checked; incorrect or incomplete information may have criminal consequences. Should I subsequently realize that the information in the declaration is incorrect or incomplete, I will inform the tax office of this immediately (Section 139 Austrian Tax Procedure Law).

You can also submit this declaration in paperless form via [bmf.gv.at](http://bmf.gv.at) (**FinanzOnline**).

FinanzOnline is available to you free of charge and around the clock and does not require any special software. You do not need any special software for this.

Please tick as appropriate.

<b>1. Other personal information</b>			
1.1 Gender			
<input type="checkbox"/> female	<input type="checkbox"/> male	<input type="checkbox"/> inter/diverse/open	
1.2 Marital status on 31.12.2023 (Please tick only one box)			
<input type="checkbox"/> married/living in a registered partnership	<input type="checkbox"/> in a domestic partnership	since date (DD.MM.YYYY)	
<input type="checkbox"/> single	<input type="checkbox"/> permanently separated	<input type="checkbox"/> divorced	<input type="checkbox"/> widowed

<b>2. Current residential address</b>				
2.1 Street				
<input type="text"/>				
2.2 House number	2.3 Stairs	2.4 Door number	2.5 Country <sup>2)</sup>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2.6 Location				
<input type="text"/>				
2.7 Postcode	2.8 Telephone number	<input type="text"/>		
<input type="text"/>	<input type="text"/>	<input type="text"/>		

<sup>1)</sup> Enter the complete 10-digit insurance number issued by the Austrian social security agency here.

<sup>2)</sup> Enter the vehicle nationality sign as the country if your current place of residence is not in Austria.

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Finanzen



### 3. Partner <sup>3)</sup>

3.1 Family name or last name

3.2 First name

3.3 Title

3.4 10-digit social security number according to e-card <sup>1)</sup>

3.5 Date of birth (DDMMYYYY) (if no social security number exists, fill in anyway)

### 4. Single-earner tax credit, single-parent tax credit, additional child allowance

#### 4.1 Single-earner tax credit, single-parent tax credit 1

4.1.1  Single-earner tax credit is requested and I declare that my partner will not claim it.

4.1.2  Single-parent tax credit is applied for.

**Note** to points 4.1.1 and 4.1.2: Receipt of family allowance for at least one child according to point 4.1.3 required.

**Number of children**, for whom I or my partner have/has received family allowance for at least **seven months**.

4.1.3 To take children into account for tax purposes, please use a separate **Supplement L 1k** for each child.

#### 4.2 Additional child allowance 2

4.2.1 I have **requested** the single-earner tax credit (point 4.1.1) or the single-parent tax credit (point 4.1.2):

I declare, for a possible additional child allowance, that in 2023 I received business income or income from employment for at least 30 days or for the whole calendar year only benefits under the Child Care Allowance Act, maternity allowance or family care leave benefits.

4.2.2 I have not applied for the single-earner tax credit (point 4.1.1.) and receive the family allowance:

I declare, for a potential additional child benefit, that in 2023 I received business or non-self-employed income on at least 30 days or for the whole calendar year only benefits under the Child Care Allowance Act, maternity allowance, or family care leave benefits. Also, my (marriage) partner earned income from business and/or non-self-employed income in 2023, resulting in an income tax before deduction of less than 550 Euros. This amount increases by 550 euros for each additional child.

### 5. Amount of income from spouse or registered partner

*Please only tick if point 4.1 (sole earner tax credit) has not already been ticked.*

I declare that the annual income of my spouse or my registered partner has not exceeded 6,312 Euro [in this case, a lower deductible applies to exceptional burdens (Form L 1ab) and disability-related expenses of the spouse or registered partner (Form L 1ab).].

### 6. Increased pensioner deduction

I apply for the increased pensioner deduction. (Requirements: Own pension income not exceeding 26,826 euros, no entitlement to deductions according to point 4, married or in a registered partnership - income of the spouse or registered partner not exceeding 2,315 euros annually).

### 7. Multiple-child bonus 3

I am applying for the multiple-child bonus **for 2024**, because for 2023 at least part-time family allowance for at least 3 children and the household income did not exceed 55,000 euros.

*If you have lived in a marriage, domestic partnership, or registered partnership for more than 6 months, the income of the spouse or registered partner is also to be considered in calculating the limit of 55,000 euros.*

### 8. Standard taxation option for capital gains, income from property sales and income from the granting of line rights

8.1  I apply for taxation of business and/or private **capital yields**, to which a special tax rate is applicable according to the general tax rate (standard taxation option pursuant to Section 27a para. 5) 4

8.2  I am applying for taxation of the operational and/or private capital gains relating to **property** (property sales and withdrawals of business properties) to which the special tax rate applies, according to the general tax rate (regular taxation option according to Section 30a para. 2) 5

8.3  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) 6

<sup>1)</sup> Enter the complete 10-digit insurance number issued by the Austrian social security agency here.

<sup>3)</sup> **Partners** are spouses, registered partners. In addition, life partners with at least one child for whom family allowance was received for at least seven months (Section 106 para. 3). They are hereinafter referred to as "partners" unless stated otherwise.



## 9. Application for unlimited tax liability (Section 1 Para. 4)

For the application for unlimited tax liability, please use attachment L 1i (item 6 of form L 1i).

10. - 12. Operating income from (amounts in euros)	10. Agriculture and forestry <span style="border: 1px solid black; padding: 0 2px;">7</span>	11. Self-employ- ment work <span style="border: 1px solid black; padding: 0 2px;">8</span>	12. Business income <span style="border: 1px solid black; padding: 0 2px;">9</span>
1. As an individual entrepreneur - result from the supplement(s) E 1a or E 1a-K, for agricultural and forestry consolidation into a lump sum from E 1c <sup>4)</sup>			
2. As a participant (co-entrepreneur) - result from attachment E 11 <sup>4)</sup>			
3. To be excluded because of the distribution of earnings over 3 years <span style="border: 1px solid black; padding: 0 2px;">10</span>	<b>311</b> —	<b>321</b> —	<b>327</b> —
over 5 years <span style="border: 1px solid black; padding: 0 2px;">11</span>	<b>312</b> —	<b>322</b> —	<b>328</b> —
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 are therefore to be excluded. 5)</i>		<b>325</b> —	
5. Partial amounts to be applied from an income distribution according to point 3 and/or 4 of another year <span style="border: 1px solid black; padding: 0 2px;">13</span>	<b>314</b> +	<b>324</b> +	<b>326</b> +
6. When exercising the <b>standard taxation option</b> according to point 8.1: Operating capital gains not included in point 1. and/or 2. (fruit and substance), insofar as they must not be recorded under codes <b>917/918/919</b> <span style="border: 1px solid black; padding: 0 2px;">14</span>	<b>780</b> +	<b>782</b> +	<b>784</b> +
7. When exercising the <b>standard taxation option</b> according to point 8.1: Operating investment income (fruit and substance) not included under codes <b>780/782/784</b> , against which foreign withholding tax must be offset <span style="border: 1px solid black; padding: 0 2px;">15</span>	<b>917</b>	<b>918</b>	<b>919</b>
8. When exercising the <b>standard taxation option</b> according to point 8.2: Capital yields not included in point 1 and/or 2 relating to business premises <span style="border: 1px solid black; padding: 0 2px;">16</span>	<b>500</b> +	<b>501</b> +	<b>502</b> +
<b>Sum from 1 to 8</b>	<b>310</b>	<b>320</b>	<b>330</b>

### 9. Distribution of earnings from **agriculture and forestry** over three years in accordance with Section 37 para. 4 17

9.1  I request that pursuant to Section 37 paragraph 4, income according to Section 21 be equally spread over three years. <sup>6)</sup>

9.2 Positive income according to Section 37 para. 4 contained in income from agriculture and forestry, which is to be evenly distributed over the declaration year and the two subsequent years. <span style="border: 1px solid black; padding: 0 2px;">151</span>			
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9.3  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.*

9.3.1  I apply for the third amounts that have not yet been taken into account to be distributed evenly over the assessment year and the following three years, each to be recorded as one-quarter. <sup>7)</sup>

9.3.2  I request that the third amounts that have not yet been taken into account be fully recorded in the declaration year. <sup>7)</sup>

### Special Tax Rates

#### Business capital yields that are taxable at the **special tax rate**

10. Domestic and foreign capital yields (income and substance) not included under codes <b>310/320/330</b> , on which no foreign withholding tax must be credited and those with the special tax rate of <b>27.5%</b> . <span style="border: 1px solid black; padding: 0 2px;">18</span>	<b>946</b> +	<b>947</b> +	<b>948</b> +
11. Domestic and foreign investment income not included under codes <b>310/320/330</b> , on which no foreign withholding tax must be credited and which are subject to the special tax rate of <b>25%</b> <span style="border: 1px solid black; padding: 0 2px;">18</span>	<b>781</b> +	<b>783</b> +	<b>785</b> +
12. Under codes <b>310/320/330</b> 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 <b>27.5%</b> . <span style="border: 1px solid black; padding: 0 2px;">19</span>	<b>949</b> +	<b>950</b> +	<b>951</b> +
13. Under codes <b>310/320/330</b> domestic and foreign investment income not included, against which foreign withholding tax must be credited and which with must taxed at the special tax rate of <b>25%</b> . <span style="border: 1px solid black; padding: 0 2px;">19</span>	<b>920</b> +	<b>921</b> +	<b>922</b> +

4) **Excluding** final taxable capital gains, capital gains on capital assets and business premises to which a special tax rate applies.

5) At the same time, I apply that claim interest (Section 205 FFC) should not be determined insofar as the difference in income tax for previous years is the result of the above application.

6) If the application was submitted in the previous year, it no longer needs to be submitted.

7) The application is only permissible if the assessment year is at least the second year following the initial distribution.



Capital yields relating to business premises that must be taxed at the <b>special tax rate</b>						
14. Capital yields relating to business premises that are taxed at the special tax rate of <b>30%</b> <span style="border: 1px solid black; padding: 2px;">20</span>	<b>961</b>	+	<b>962</b>	+	<b>963</b>	+
15. Capital yields relating to business premises that are taxed at the special tax rate of <b>25%</b> <span style="border: 1px solid black; padding: 2px;">20</span>	<b>551</b>	+	<b>552</b>	+	<b>553</b>	+
Applicable tax						
on operational <b>capital yield</b> (capital yields tax, foreign withholding tax)						
16. <b>Capital yields tax</b> in the amount of <b>27.5%</b> , insofar as it applies to domestic capital yields	<b>955</b>	+	<b>956</b>	+	<b>957</b>	+
17. <b>Capital yields tax</b> of <b>25%</b> , insofar as it applies to domestic capital yields	<b>580</b>	+	<b>581</b>	+	<b>582</b>	+
18. On operating capital yields that are subject to the special tax rate of <b>27.5%</b> attributable <b>foreign withholding tax</b> <span style="border: 1px solid black; padding: 2px;">19</span>	<b>958</b>	+	<b>959</b>	+	<b>960</b>	+
19. <b>Foreign withholding tax</b> attributable to operating capital yields that are subject to the special tax rate of <b>25%</b> <span style="border: 1px solid black; padding: 2px;">19</span>	<b>923</b>	+	<b>924</b>	+	<b>925</b>	+
on <b>capital yields</b> relating to <b>business premises</b> (real estate income tax, foreign tax, special advance payment)						
20. <b>real estate income tax</b> of <b>30%</b> , insofar as it applies to business income from property sales	<b>964</b>	+	<b>965</b>	+	<b>966</b>	+
21. <b>real estate income tax</b> of <b>25%</b> , insofar as it applies to business income from property sales	<b>583</b>	+	<b>584</b>	+	<b>585</b>	+
22. <b>Special advance payment</b> of <b>30%</b> , insofar as it relates to operating income from property sales <sup>8)</sup>	<b>967</b>	+	<b>968</b>	+	<b>969</b>	+
23. <b>Special advance payment</b> of <b>25%</b> , insofar as it relates to operating income from property sales <sup>8)</sup>	<b>589</b>	+	<b>590</b>	+	<b>591</b>	+
24. <b>foreign tax</b> to be credited on income from commercial real estate sales that are subject to the special tax rate of <b>30%</b>	<b>970</b>	+	<b>971</b>	+	<b>972</b>	+
25. <b>Foreign tax</b> to be credited on income from commercial real estate sales that are subject to the special tax rate of <b>25%</b>	<b>586</b>	+	<b>587</b>	+	<b>588</b>	+
on <b>income from management rights</b> , which are taxed based on the exercise of the standard taxation option according to the tariff (Withholding tax according to Section 107)						
26. Withholding tax according to Section 107 <span style="border: 1px solid black; padding: 2px;">6</span>	<b>286</b>	+	<b>287</b>	+	<b>288</b>	+

Income contained under code <b>330</b> , 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> )	<b>491</b>
Income contained under code <b>330</b> 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> )	<b>492</b>

13. Carryforward regulations (Section 2 Para. 2a and Section 23a)						
<b>The business income includes losses that cannot be offset within the meaning Section 2 paragraph 2a:</b>	a) own company <span style="border: 1px solid black; padding: 2px;">21</span>	<b>341</b>	+			
	b) Participations <span style="border: 1px solid black; padding: 2px;">22</span>	<b>342</b>	+			
<b>Offsettable losses from previous years must be offset against positive business income in the amount of:</b>	a) own company <span style="border: 1px solid black; padding: 2px;">23</span>	<b>332</b>	-			
	b) Participations <span style="border: 1px solid black; padding: 2px;">23</span>	<b>346</b>	-			
Loss that can be offset 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 <b>9405/7405</b> of attachment E 6a-1)	<span style="border: 1px solid black; padding: 2px;">24</span>	<b>509</b>	-			
The <b>non-business income</b> includes losses that cannot be offset within the meaning of Section 2 para. 2a	<span style="border: 1px solid black; padding: 2px;">25</span>	<b>371</b>	+			
Carryforward losses from previous years must be offset against positive <b>non-business income</b> in the amount of:	<span style="border: 1px solid black; padding: 2px;">26</span>	<b>372</b>	-			

<sup>8)</sup> 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**.



## 14. Income from employment

### Number of domestic salary or pension paying positions in 2023

If there are no remunerations, please enter the value 0 (zero). Enclosing pay slips is **not** required.

**The following benefits are not included in the "Number of positions paying salaries or pensions":**

Unemployment benefit, sickness benefit, emergency assistance, maternity benefit, rehabilitation benefit, care benefit, care leave benefit, compensation for weapons practice, further training benefit, part-time education benefit, etc., repaid compulsory contributions, payments from the insolvency remuneration fund, payments from a company pension scheme, payments from the construction workers, Holiday and severance pay fund, bridging assistance, payments based on a service check.

If you have drawn several pensions that have already **been taxed jointly**, you must enter a **single pension-paying office** for these jointly taxed pensions.

14.2 Tax-free income based on international agreements  
(e.g. UNO, UNIDO)

27

725

For income from employment **without** income tax deduction, use **Supplement L 1i**.

## 15. Commuter flat rate/commuter euro

You can find explanations on the commuter flat rate/euro and the increased traffic tax credit in the 2024 tax book. [28](#)

Fill in only if not already considered by your employer to the correct amount. Note: The codes **718** and **916** must be filled in together. The calculation is based on the commuter calculator at [bmf.gv.at/pendlerrechner](#).

15.1 Commuter allowance - annual amount actually due

Minus a reimbursement for public transportation ticket expenses.

718

15.2 Commuter euro(deduction amount) - annual amount actually due

916

## 16. Income-related expenses

16.1 Income-related expenses **without offsetting** on the flat rate for advertising costs **Attention:** Unless a home office is taken into account, a **home office flat rate** to be considered as business expenses is automatically included from the payslip(s) and, therefore, does **not** need to be specified.

16.1.1 Trade union dues and other contributions to professional associations and interest groups representations - **actual total annual amount** - except works council contribution.  
Only fill in if your employer has not already taken the correct amount into account (in the payslip).

717

16.1.2 Total expenses in the year 2023 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 in code 159 and/or code 9275 (E 1a or E 1a-K). Only expenditures for the year **2023 (in full)** should be given here. Expenditures from previous years that exceeded the maximum amount of 300 euros are automatically considered and should not be entered here.

29

158

16.1.3 Compulsory contributions due to marginal employment and compulsory contributions for with insured relatives and self-paid social security 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, an entry is not required.

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

16.2.1 Exact description of your professional activity (e.g. cook, salesperson; employee or worker is not sufficient)

16.2.2 Digital work equipment (e.g. computer, internet) **without** reduction by any home office allowance (for purchases over 1,000 euros, enter only the annual depreciation here)

169

16.2.3 Other work equipment **not to** be reported in code 169 (for purchases over € 1,000, enter only the annual depreciation here)

719

16.2.4 Specialist literature (no general educational works such as encyclopedias, reference works, newspapers, etc.)

720

16.2.5 Occupational travel expenses (**without** travel expenses to home/work and family trips home)

721

16.2.6 Further education, training and retraining costs

722

16.2.7 Family Home Trips

300

16.2.8 Costs of double budgeting

723

16.2.9 Study room

**Please note:** No entry may be made in code 158. Can only be deducted if the study is the focus of the entire professional activity.

159

16.2.10 Other income-related expenses that do not fall under 16.2.2 to 16.2.9 (e.g. works council contribution) **Please note:** 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



16.2.11 To claim a professional group flat rate, enter:

**A:** Artist  
**B:** Stage staff, movie actor/actress  
**F:** Person working in the TV industry  
**J:** Journalist  
**M:** Musician

**FM:** Forestry worker with power saw  
**FO:** Forestry worker without power saw, Ranger, professional gamekeeper in the forest ranger service  
**HA:** Caretaker, as far as he/she is subject to the Housekeeping Act  
**HE:** Home worker

**V:** Travelling salesperson  
**P:** Member of a city, community or local representation  
**E:** Expatriates within the meaning of Section 1 Z 11 of Ordinance<sup>9)</sup>



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



until


Received cost reimbursements except home office flat rate<sup>10)</sup>


**Total income from employment** (does not have to be filled in)

## 17. Income from capital assets

For income from capital assets, please use attachment E 1kv.

## 18. Income from renting and leasing

18.1 Of land and buildings - result from the attachment(s) E 1b

18.2 As a participant - result from attachment E 11

18.3 Income from the sale of rent and lease payments (Section 28 Para. 1 item 4)

**546**

18.4 Income from the granting of management rights (Section 107), which

to the extent of 33% of the payment amount (without VAT)

in the amount proven by an expert opinion

must be taxed (exercise of the rule control option according to Section 107 para. 10)

**30**

**547**

18.5 Other rental and lease income

(e.g. income from business leasing after business closure)

**373**

**Sum of 18.1 to 18.5**

**370**

18.6 Fifteenth of a loss from private property sales of the assessment year according to point 19.1.3 or a previous year (maximum balance from Points 18.1, 18.2 and 18.3)

**37**

**973**

18.7  I request to offset 60% of the loss from private property sales of the assessment year with the balance from rental and leasing income according to points 18.1, 18.2, and 18.3. To be taken into account (60% of the amount according to point 19.1.3, at most the balance)

**974**

## 19. Income from private property sales<sup>31)</sup>

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

### 19.1 Income from property sales subject to the special tax rate

19.1.1 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)

**34**

**985**

+

**572**

+

Income from the sale of land in the event of rededication (60% of the sale proceeds; Section 30 para. 4 item 1)

**35**

**986**

+

**573**

+

When determining income according to codes **985/986** or **572/573** a subsequent recording of preferential manufacturing expenses was carried out (Section 30 para. 4 last sentence)

19.1.2 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")

**36**

**987**

**574**

19.1.3 Balance from codes **985/986/987** or **572/573/574**

**37**

<sup>9)</sup> Only employees who are employed on behalf of a foreign employer in Austria under an employment relationship with an Austrian subsidiary or a branch of the foreign employer are temporarily employed. See also the Ordinance.

<sup>10)</sup> Cost reimbursements received from the employer (with the exception of cost reimbursements to expatriates concerning travel expense within the meaning of Section 26 item 4 Austrian Income Tax Act 1988). **Cost reimbursements must be indicated here for travelling salespersons as well.**





19.1.4 Creditable <b>real estate income tax</b> , which is attributable to income from private real estate sales and paid by the party representative <sup>11)</sup>	<b>988</b>	<b>576</b>
19.1.5 Paid <b>special advance payments</b> , insofar as it relates to income from private real estate sales <sup>12)</sup>	<b>989</b>	<b>579</b>
19.1.6 To be credited against income from private property sales in accordance with point 19.1 foreign tax	<b>997</b>	<b>578</b>

## 19.2 Income from real estate sales subject to the tariff

19.2.1 Income from property sales against annuity ("old and new assets"; Section 30a paragraph 4)	<b>38</b>	<b>575</b>
19.2.2 Foreign tax to be credited on income from private real estate sales pursuant to point 19.2		<b>975</b>

## 20. Other income

20.1 Recurring payments (Section 29 item 1)	<b>39</b>	<b>800</b>
20.2 Income from speculative transactions (Section 31) and from the sale of investments (Section 31 Austrian Income Tax Act 1988 in the version before 1st Stability Law 2012)	<b>40</b>	<b>801</b>
20.3 Income from the sale of debt securities and derivatives acquired between 1.10.2011 and 31.3.2012 (Section 124b item 184 second indent, 27.5 %)	<b>41</b>	<b>503</b>
20.4 Non-operating income from benefits (Section 29 item 3)	<b>42</b>	<b>803</b>
20.5 Function fees (Section 29 item 4)	<b>43</b>	<b>804</b>

## 21. Subsequent taxation

Subsequent taxation <b>of foreign losses</b> (Section 2 para. 8 item 4)	<b>44</b>	<b>792</b>	+
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## 22. Total amount of income

<b>Total amount of income</b> (not required)	
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## 23. Tariff privileges, special cases

23.1 Income that is not to be recorded in code <b>167</b> and for which I claim half the tax rate	<b>45</b>	<b>423</b>
23.2 Income from special forest uses for which I claim half the tax rate	<b>46</b>	<b>167</b>
23.3 Profits from a debt reduction within the meaning of Section 36 (code <b>386</b> )		
Amount to be paid in percent <b>496</b>	<b>47</b>	<b>386</b>
23.4 Income that is subject to special taxation for other reasons (type):	<b>48</b>	
23.5 <input type="checkbox"/> I request that the tax liability arising pursuant to Section 6, item 6, litera a and b for an amount included in the income to be paid in <b>instalments</b> .	<b>49</b>	<b>978</b>
Of this amount, the following is attributable to		
23.5.1 <input type="checkbox"/> fixed assets ( <b>5 instalments</b> ) the amount of	<b>49</b>	<b>235</b>
23.5.2 <input type="checkbox"/> current assets ( <b>2 instalments</b> ) the amount of	<b>49</b>	<b>991</b>
23.6 <input type="checkbox"/> I request, based on the provisions of the <b>Austrian Reorganisation Tax Act</b> , to pay the tax liability for an amount included in the income in <b>instalments</b> .	<b>50</b>	<b>979</b>
Of this amount, the following is attributable to		
23.6.1 <input type="checkbox"/> fixed assets ( <b>5 instalments</b> ) the amount of	<b>50</b>	<b>559</b>
23.6.2 <input type="checkbox"/> current assets ( <b>2 instalments</b> ) the amount of	<b>50</b>	<b>993</b>
The tax liability is		
<input type="checkbox"/> to be determined according to the tariff		
<input type="checkbox"/> determined using a tax rate of 27.5% (partial restriction of the right to tax)		

### Please note:

11) When exercising the assessment option, if there are several sales transactions, only the real estate income tax paid for those sales transactions may be entered here that be included in the assessment based on the option.

12) Please enter here only 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**.



23.7	In the event of an exchange of shares in the course of contributions that were decided or contractually signed after 31.12.2019: <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	<b>153</b>
23.8	<input type="checkbox"/> I request pursuant to Section 27 para. 6 item 1 lit. a, <b>not to determine</b> the tax liability for an amount included in the income of	<b>51</b> <b>806</b>
23.9	<input type="checkbox"/> I request pursuant to Section 27 para. 6 item 1 lit. d in conjunction with Section 6 item 6 lit c and d due to pay the tax liability for an amount included in the income in <b>5 instalments</b> .	<b>52</b> <b>980</b>
23.10	Withholding tax to be credited on non-business income from easements, which are taxed at the rate specified due to the exercise of the regular taxation option (Section 107 para. 11)	<b>596</b>
23.11	Minimum corporation tax to be credited after conversion (Section 9 para. 8 Austrian Reorganisation Tax Act)	<b>309</b>
23.12	<input type="checkbox"/> I am claiming an allowance for immigration for the assessment period in accordance with Section 103 para. 1a totalling	<b>53</b> <b>983</b>
23.13	<input type="checkbox"/> I claim for the assessment period the elimination of the tax additional burden resulting from relocation by applying a flat average tax rate (Section 103 para. 1 in conjunction with the Relocation Benefits Regulation 2016, Federal Law Gazette II No. 261/2016). <i>The amount by which the tariff tax will change using the preferential tax rate reduced, must be entered in code 375.</i>	<b>54</b>
23.14	Deductible items (immigration privilege, taxes to be credited)	<b>55</b>  <b>375</b>



## 24. Foreign Income

24.1	My vital interests are centred in the country mentioned (please always state your country of residence)	<input type="checkbox"/> I have a certificate of residence (only required if the country of residence is not Austria)	13)
24.2	Income includes: Foreign income for which Austria has the right to tax, without income according to points 10-12, sub-points 7, 10 to 13, without income from private real estate sales according to point 19, without income from capital assets according to attachment E 1kv and without income according to code 359 of attachment L 1i	<b>56</b> <b>395</b>	
24.3	For income according to code <b>395</b> an applicable tax is incurred without any credited taxes according to points 10-12, 18, 19, 24, 25 without credited taxes according to point 18, and as per attachment E 1kv and attachment L 1i, in the amount of	<b>56</b> <b>396</b>	
24.4	Income does not include: Under progression proviso tax-exempt positive foreign income that is not included in code <b>453</b> of attachment L 1i.	<b>57</b> <b>440</b>	
24.5	Foreign losses When determining the income, <b>determined according to Austrian tax law were national losses at most</b> to the extent of the loss under foreign tax law taken into account (Warning: The code <b>746</b> and/or <b>944</b> must be taken into account when foreign losses must be filled in in any case)		
24.5.1	Losses taken into account from countries with which <b>extensive administrative assistance</b> exists	<b>58</b> <b>746</b>	
24.5.2	Considered losses from states with which <b>no comprehensive administrative assistance</b> exists	<b>58</b> <b>944</b>	

## 25. Special expenses

**59**

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 energy renovation of a building** and for a "boiler replacement" 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.

25.1	Pensions or encumbrances	<b>280</b>
25.2	Tax Advisory Fees	<b>460</b>
25.3	<b>Loss deduction</b> Open loss deductions from previous years (total of all deductible losses)	<b>60</b> <b>462</b>

## 26. Extraordinary burdens

To claim extraordinary burdens, please use the enclosure **L 1ab**, to claim extraordinary burdens for children, please use the attachment(s) **L 1k**.

<sup>13)</sup> Insert the vehicle nationality sign - e.g. A for Austria, D for Germany, H for Hungary



27.  Due to my political persecution between 1938 and 1945, I have a victim ID card and/or an official certificate.



**28. Discretionary assessment of evidence**

[61]

28.1  I do not want a discretionary assessment of evidence.  
28.2  I would like a lower tax exemption notice of per year

449

**Please also attach the declaration attachments required in your case to this declaration:  
E 1a/E 1a-K, E 1b, E 1c, E 1kv, E 11, L 1ab, L 1d, L 1k, L 1k-bF, L 1i**

**Note**

**Family bonus plus and single-earner/single-parent tax credit**

If the family bonus or the single-earner/single-parent tax credit has already been taken into account by the employer, this must be applied for in the employee tax assessment, otherwise there may be an unwanted additional payment. To take the Family Bonus Plus into account, use attachment L 1k or – in special cases – attachment L 1k-bF.

**Intergovernmental exchange of information**

International agreements provide for a mutual exchange of information between the financial administrations of individual countries. In this way, we receive information about people living in Austria about their income and assets abroad. We also pass on information about income received in Austria or assets held here if the respective persons live abroad.

**Original documents and vouchers**

Do not send any original documents/receipts, as these will be destroyed after electronic recording in accordance with data protection regulations! However, keep the documents for at least 7 years for a possible review.

**Declaration of accuracy and completeness**

I confirm with my signature that all information is correct. I acknowledge that incorrect or incomplete information is a punishable offence.

Tax representative (name, address, telephone number)

Date, signature

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

