

2023

To this

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



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 or on paper in all tax and customs offices

Tax number	10-digit social security number according to e-card ¹⁾	Birthday (If no social security number available, in any case to fill in)
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%; text-align: center;" type="text" value="TTMMJJJJ"/>
SURNAME		
<input style="width: 100%;" type="text"/>		
NAME		TITLE
<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>

Filling-in help for the income tax return (E 1) individual entrepreneurs (business income) for 2023

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

Please note the filling-in help for this supplement (E 2). Fill out one supplement for each company and financial year. 1

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

Earnings from business

Please note: In the case of a full flat-rate for **grocery retailers or general goods retailers**, you only have to fill in point 6 in addition to personal information.
 If the profit is **exclusively** determined by **small business flat rate**, please use form E 1a-K.

Please check the relevant box

1. Current address	
Postcode	Company address (town, street, square, house no., staircase, door no.)
State (only fill in if not in Austria)	
2. Information about the operation	
Accounting according to <input type="checkbox"/> Section 4 paragraph 1 <input type="checkbox"/> Section 5 2	Complete statement of cash-basis accounting in accordance with Section 4 (3) 3
<input type="checkbox"/> VAT gross system <input type="checkbox"/> VAT net system 4	<input type="checkbox"/> Lump sum deduction pursuant to Section 17 paragraph 1 5
<input type="checkbox"/> Hospitality consolidation into a lump sum 6	<input type="checkbox"/> Chemist consolidation into a lump sum 7
<input type="checkbox"/> Artist, writer consolidation into a lump sum 8	<input type="checkbox"/> Sales representative consolidation into a lump sum 9
<input type="checkbox"/> Athletes consolidation into a lump sum 10	<input type="checkbox"/> Consolidation into a lump sum for non-accounting traders 11
<input type="checkbox"/> Small business flat rate (only) in the case of business sale/abandonment and/or transitional profit/loss 12	
Industry code (ÖNACE 2008) according to E 2 Please fill out! 13 <input type="checkbox"/> Mixed operation 13	
<input type="checkbox"/> Application according to Section 5 paragraph 2 is made ("continuation option") 14	<input type="checkbox"/> The application according to Section 5 para. 2 ("continuation option") is revoked 14
Start of the business year (DD.MM.YYYY) 15	End of the business year (DD.MM.YYYY) 15
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

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



I claim relief from double taxation based on the Federal Law Gazette II No. 474/2002. 16

The company was reorganised during the assessment period

3. Profit determination 17

As a rule, income/operating income and expenses/operating expenses **unsigned** must be stated. Only if a ratio results in a negative value, a negative sign ("-") must be indicated.

Earnings/income	Amounts in euros and cents
Income/operating income (proceeds from goods/services) excluding those recorded in a notification in accordance with Section 109a - EKR 40-44 - including own consumption (withdrawal values from current assets) Be aware that: This code must be filled out (Section 61 Para. 5 FFC). If necessary, enter the value "0".	18 9040
Earnings/income recorded in a notification pursuant to Section 109a EKR 40-44 Attention: This code must be filled out (Section 61 Para. 5 FFC). If necessary, enter the value "0".	19 9050
Investment income/withdrawal values from fixed assets EKR 460-462 before any resolution to 463-465 or 783	20 9060
Only for balance sheet accountants: Internally produced and capitalised assets EKR 458-459	21 9070
Only for balance sheet accountants: Inventory changes EKR 450-457	22 9080
Other income/operating income (e.g. financial income, profit shares from a silent partnership) – balance (for VAT gross system: incl. VAT credit, but without code 9093)	23 9090
Only for VAT gross system: VAT paid for supplies and other services (Attention: Only fill in if the operating income is stated without VAT)	24 9093
Total expenses/operating expenses (does not have to be filled in)	
Expenses/Operating Expenses	
Goods, raw materials, auxiliary materials EKR 500-539, 580	25 9100
Provided personnel (external personnel) and external services EKR 570-579, 581, 750-753	26 9110
Personnel expenses ("own personnel") EKR 60-68	27 9120
Depreciation of fixed assets (e.g. depreciation, low-value assets, EKR 700 - 708), unless they are under code 9134 and/or 9135 , must be recorded.	28 9130
Declining depreciation for wear (Section 7 Para. 1a)	29 9134
Accelerated building depreciation (Section 8 Para. 1a)	30 9135
Only for balance sheet accountants: Depreciation of current assets, to the extent that they exceed the customary depreciations in the company - EKR 707 - and allowances for receivables, to the extent that they should not be recorded in code 9142	31 9140
Allocation/dissolution of flat-rate value adjustments to receivables Be aware that: In the case of resolutions, the amount must be entered with a negative sign.	32 9142
Maintenance (maintenance costs) for buildings EKR 72	33 9150
Travel and travel expenses including mileage allowance and diets (without actual vehicle costs) EKR 734-737	34 9160
Flat rate of 50% of the costs one week, month or annual mass transit pass	35 9165
Actual motor vehicle costs (without depreciation, leasing and mileage allowance) EKR 732-733	36 9170
Rental and lease expenses, leasing EKR 740-743, 744-747	37 9180
Commissions to third parties, license fees EKR 754-757, 748-749	38 9190
Advertising and representation expenses, donations, tips not to be recorded under codes 9243 to 9246 EKR 765-769	39 9200
Book value of disposed assets EKR 782	40 9210
Study room No entry may be made under code 9215 , 9216 or 9217 . Can only be deducted if the study is the centre of all business activity.	41 9275

²⁾ In the case of compensation for losses relating to the 2023 assessment the prohibition on deduction according to Section 20 para. 2 must be taken into account. For reduction of expenses, see in particular margin no. 313b Austrian Income Tax Guidelines 2000.

³⁾ This includes the cancellation bonus, insofar as it relates to months of the year 2023.





Small workplace flat rate (300 euros for a full business year) <i>No entry may be made under code 9275 or 9217.</i>	42	9215	
Expenses/expenses for ergonomically suitable furniture (e.g. desk, swivel chair, desk lamp) up to a maximum of 300 euros. <i>No entry may be made under code 9275, 9217 or 159 (form E 1). Only expenses from the 2023 assessment and any excess from the 2022 assessment need to be stated here.</i>	43	9216	
Large workplace allowance (1,200 euros for a full business year)	44	9217	
Interests and similar expenses EKR 828-834	45	9220	
Profit shares of genuine silent partners within the meaning of Section 27 para. 2 item 4	46	9258	
Own compulsory insurance contributions, contributions to pension and support institutions and contributions to self-employed provision	47	9225	
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. 4)	48	9243	
Company donations to charitable organizations, beneficiary fund-raising associations, etc. 4) 5)	48	9244	
Company donations to environmental organisations and animal shelters 4) 5)	48	9245	
Company donations to voluntary fire brigades and state fire brigade associations 4) 5)	48	9246	
Contributions to the endowment of a charitable foundation 4) 5)	49	9261	
Donations to the Innovation Foundation for Education and its sub-foundations 4) 5)	50	9262	
Miscellaneous expenses/operating expenses not included in the above ratios (excluding flat-rate operating expenses), changes in capital - balance <i>(With VAT gross system: including VAT, but without code 9233)</i>	51	9230	
Only for VAT gross system: VAT paid for supplies and other services <i>(Attention: may only be filled in if the operating expenses are stated without VAT)</i>	24	9233	
Flat rate operating expenses	52	9259	
Total expenses/business expenses <i>(does not have to be filled in)</i>			
Earnings from operationally held participations in partnerships - result from attachment E 11		9237	
When determining the positive earnings according to code 9237 donations from business assets taken into account	9249		
Profit/Loss <i>[If no corrections and additions according to point 4., please enter this amount in form E 1 in points 10), 11) or 12).]</i>	53		
4. Corrections and additions to the profit determination according to point 3 (tax increase/decrease calculation) 54			
<i>Profit-increasing corrections must be entered without a sign, profit-reducing corrections must be entered with a negative sign ("−").</i>			
Investment allowance			
Investment allowance (10%) Be aware that: <i>Not applicable to the consolidation into a lump sum based on Section 17</i>	55	9276	
Eco-investment allowance (15%) Be aware that: <i>Not applicable to the consolidation into a lump sum based on Section 17</i>	56	9277	
Corrections			
Corrections to depreciation of fixed assets according to code 9130, insofar as they must not be recorded under code 9269	57	9240	
Corrections to depreciation of fixed assets according to code 9135, insofar as accelerated building depreciation (Section 8 Para. 1a) is affected		9269	
Corrections according to Section 7 paragraph 1a to digressive depreciation according to code 9134		9268	
Value adjustment fifths to be recorded in the 2023 assessment in accordance with Section 124b item 372 litera a in conjunction with litera c („old receivables“)	58	9273	
Fifth of a reserve amount to be recorded in the 2023 assessment in accordance with Section 124b item 372 litera b in conjunction with litera c („old amounts“)	59	9274	

4) Please 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.

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



Corrections to motor vehicle costs	60	9260	
Corrections to rental and lease expenses, leasing (EKR 740-743, 744-747) code 9180	61	9270	
Corrections to advertising and representation expenses, donations, tips (EKR 765-769) - Code 9200	62	9280	
Corrections regarding donations under codes 9243, 9244, 9245, 9246	48	9317	
Correction regarding donations to the assets of a charitable foundation - Code 9261	49	9322	
Corrections regarding grants to the Innovation Foundation for Education and others Sub-foundations - Code 9262	50	9325	
Corrections regarding remuneration for work and services (Section 20 Para. 1 item 7 and 8)	63	9257	
Income from operational financial investments that are not subject to tariff tax			
a) Deduction of final taxed income or income subject to the special tax rate from the transfer of capital (capital gains) as well as current income from cryptocurrencies	64	9283	—
b) Consideration of income subject to the special tax rate from realised increases in value of business capital assets, derivatives and realised increases in value from cryptocurrencies (capital yields or losses)	65		
Adjustments to income from realized capital gains, derivatives, and realized capital gains from cryptocurrencies (capital yields or losses)	66	9305	
<i>Note on entry under code 9289: If the balance is positive, enter this as a minus, if the balance is negative, enter 45% of this balance as a plus.</i>	Capital yields		
	Capital losses		
	Balance	positive/ negative balance	67 9289
Income from the sale, removal or addition or depreciation of business premises that are not subject to tariff tax 68			
Adjustments to income from the sale, withdrawal, or appreciation or depreciation of business properties that are not subject to tariff taxation	69	9285	
<i>Note on entry under code 9316: If the balance is positive, enter this as a minus, if the balance is negative, enter 40% of this balance as a plus.</i>	Substantial gains pursuant to Section 30		
	Capital loss(es)		
	Balance	positive/ negative balance	70 9316
Income not recorded under point 3 on the occasion of the granting of management rights (Section 107), the			
<input type="checkbox"/> to the extent of 33% of the payout amount (excluding VAT)			
<input type="checkbox"/> in the amount proven by an expert opinion			
must be taxed (exercise of the standard taxation option according to Section 107 para. 11).	71	9326	
<input type="checkbox"/> A change of the method for determining the profit (Section 4 Para. 10) was made. Amount of transition profit/transition loss (Losses in full if no entry must be made under code 9242)	72	9010	
One-sevenths amounts from a transition loss of the current year and/or a previous year	73	9242	
Surcharge/discount according to Section 4 para. 2	74	9247	
Other changes – Balance	75	9290	
Profit/ Loss after making the above corrections and additions (must not be filled in)			
Tax-free profit allowance 76			
Basic allowance (if no full flat-rate for grocery retailers or general goods dealers according to point 6 is claimed)	77	9221	—
<input type="checkbox"/> The basic allowance is waived	78		
Investment-related tax-free profit allowance for tangible assets	79	9227	—
Investment-related tax-free profit allowance for securities	80	9229	—
Subsequent tax-free profit allowance	81	9234	



**Sale/closing of business, income to be eliminated**

(partial) business was sold or given up

 An application according to Section 24 paragraph 6 is madeAmount of capital gain (before exemption)/capital loss (Section 24) 82 9020Tax exempt amount for capital yields according to Section 24 paragraph 4 83 9021 —Amount of profit or loss to be eliminated 84 9030**Taxable profit/loss**

[Please enter this amount in form E 1 in points 10), 11) or 12).]

85**5. Balance sheet items (ONLY for balance sheet accountants according to Sections 4 para. 1 or 5)**Private withdrawals (less private deposits)
EKR 96 (In the case of negative amounts, always state the sign!) 86 9300Real estate
EKR 020-022 87 9310Building on own property
EKR 030, 031 88 9320Financial assets
EKR 08-09 89 9330Stocks
EKR 100-199 90 9340Requests from supply of goods and services
EKR 20-21 91 9350Other provisions (excluding provisions for severance payments, pensions and taxes) unless
they must be recorded under code 9363 - EKR 304 – 309 92 9360General provisions for other contingent liabilities 93 9363Liabilities to credit institutions and financial institutions
EKR 311-319 94 9370**6. Income from commercial full flat rate for grocery retailers or general store traders** 95Lump sum income 9006Code 9006 contains a basic allowance of 9007 A change of the method for determining the profit (Section 4 Para. 10) was made.Amount of transition profit/transition loss
(Losses in full if no entry must be made under code 9242) 72 9010One-sevenths amounts from a transition loss of the current year and/or a previous year 73 9242

(partial) business was sold or given up

 An application according to Section 24 paragraph 6 is madeAmount of capital gain (before exemption)/capital loss (Section 24) 82 9020Tax-exempt amount for capital gains according to Section 24 paragraph 4 83 9021 — The company was reorganised during the assessment period**IMPORTANT NOTE:** Please send **no original documents/receipts**, as all documents arriving at the tax office are electronically archived and then destroyed in accordance with data protection regulations. Keep this for at least **7 years** for possible verification.**It is even easier to submit this paperless declaration via bmf.gv.at (FinanzOnline).****FinanzOnline is available to you free of charge and around the clock and does not require any special software.**

Tax representative (name, address, telephone number)

Date, signature

