

# 2023

To the

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



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Please fill out in CAPITAL LETTERS and only in black or blue colour. Amounts are indicated in euros and cents (right-aligned).  
**The fields with a strong border must be filled out in all cases.**  
 It is also permissible in this statement to use the language of a recognised ethnic group.

Tax number	10-digit Austrian social security number according to e-card	Date of birth (If <b>no</b> social security number available, <b>in any case</b> to fill in)
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%; text-align: center; font-family: monospace; font-size: 1.2em;" type="text" value="D D M M Y Y Y Y"/>
SURNAME		
<input style="width: 100%; height: 20px;" type="text"/>		
NAME		TITLE
<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>

## Attachment to Income Tax Return E 1 for income from capital assets for 2023

Where references are made to legal provisions without further specification, the Austrian Income Tax Act 1988 ("EStG 1988") is meant.  
**Please notice:** Information on financial accounts that are held by a person resident in another participating country is transmitted within the EU and participating third countries. Therefore, if you hold bank accounts/securities accounts in such countries, please note that this financial information will be transmitted by the foreign financial institutions to the tax office for control purposes.

1. Income from capital assets			
1.1. Income to which no special tax rate is applicable (subject to mandatory declaration, taxation by standard tax rate) <span style="float: right;">1</span>			
1.1.1 Income from a participation as silent partner or from a participation in the manner of a silent partner, including surpluses received from partial inheritance settlement by compensation payment, unless recognised in classification no. 929	<b>856</b>		
1.1.2 Other income from capital assets subject to standard rate taxation (Section 27a para. 2; in particular interest from personal loans, income from privately placed debt securities, income from non-securitised derivatives without voluntary tax deduction, unless recognised in classification no. 929)	<b>857</b>		
1.1.3 Income not included in classification no. 856/857 from which foreign (capital gains) tax is deductible <span style="float: right;">2</span>	<b>929</b>		
1.1.4 Deductible (capital gains) tax allocated on income according to classification no. 929 <span style="float: right;">22</span>	<b>940</b>		
1.2. Income subject to a special tax rate and not eligible for the offsetting of losses (Section 27 para. 8 item 1 and Section 124b item 185 lit. c) <span style="float: right;">3</span>			
1.2.1 Interest from cash deposits and non-securitised other receivables held at credit institutions (special tax rate of 25%)	<b>860</b>	Domestic investment income	Foreign investment income
		<b>861</b>	
1.2.2 Allowances from foundations (Section 27 para. 5 item 7; special tax rate of 27.5%)	<b>858</b>		
		<b>859</b>	
1.2.3 Income from debt securities acquired before 1 April 2012 (Section 27 as amended before the BBG 2011 in conjunction with Section 124b item 185 lit. c); special tax rate of 27.5%)	<b>934</b>		
		<b>935</b>	
1.3. Income subject to a special tax rate and not eligible for the offsetting of losses <span style="float: right;">4</span>			
1.3.1 Income from the transfer of capital (Section 27 para. 2; in particular dividends, interest income from securities 27.5%)	<b>862</b>	Domestic investment income <span style="float: right;">5</span>	Foreign investment income
		<b>863</b>	

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1.3.2 Income from realised value increases of capital assets (Section 27 para. 3; in particular capital gains from stocks, debt securities and fund shares)

		<b>Domestic investment income</b> <sup>6</sup>	<b>Foreign investment income</b>
Surpluses 27.5%	<sup>7</sup> <b>981</b>	<input type="text"/>	<b>994</b> <input type="text"/>
Surpluses 25%	<sup>8</sup> <b>864</b>	<input type="text"/>	<b>865</b> <input type="text"/>
Losses	<sup>9</sup> <b>891</b>	— <input type="text"/>	<b>892</b> <input type="text"/>

1.3.3 Income from securitised derivatives (Section 27 para. 4; in particular, certificates, warrants) or non-securitised derivatives with voluntary tax deduction

		<b>Domestic investment income</b> <sup>10</sup>	<b>Foreign investment income</b>
Surpluses 27.5%	<sup>11</sup> <b>982</b>	<input type="text"/>	<b>995</b> <input type="text"/>
Surpluses 25%	<sup>12</sup> <b>893</b>	<input type="text"/>	<b>894</b> <input type="text"/>
Losses	<sup>13</sup> <b>895</b>	— <input type="text"/>	<b>896</b> <input type="text"/>

1.3.4 Income from investment funds and real estate investment funds <sup>14</sup>

		<b>Domestic investment income</b>	<b>Foreign investment income</b>
Dividend payments 27.5%	<b>897</b>	<input type="text"/>	<b>898</b> <input type="text"/>
Income similar to dividends 27.5%	<b>936</b>	<input type="text"/>	<b>937</b> <input type="text"/>

1.3.5 Income from cryptocurrencies (Section 27 para. 4a)

		<b>Domestic investment income</b> <sup>15</sup>	<b>Foreign investment income</b>
Regular income (in particular, from the transfer of cryptocurrencies and mining)	<sup>16</sup> <b>171</b>	<input type="text"/>	<b>172</b> <input type="text"/>
Surpluses from realised value increases	<sup>17</sup> <b>173</b>	<input type="text"/>	<b>174</b> <input type="text"/>
Losses	<sup>18</sup> <b>175</b>	— <input type="text"/>	<b>176</b> <input type="text"/>

**Balance from point 1.3**

<sup>19</sup>	<input type="text"/>	<input type="text"/>
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1.4 Capital gains tax as far as allocated on domestic capital income

<sup>20</sup> <b>899</b>	<input type="text"/>
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1.5 Flat rate withholding tax under the Taxation Convention with Liechtenstein

<sup>21</sup> <b>942</b>	<input type="text"/>
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1.6 Foreign (capital gains) tax deductible from income that is subject to the special tax rate of 27.5%

<sup>22</sup> <b>984</b>	<input type="text"/>	<b>998</b> <input type="text"/>
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1.7 Foreign (capital gains) tax deductible from income that is subject to the special tax rate of 25%

<sup>22</sup> <b>900</b>	<input type="text"/>	<b>901</b> <input type="text"/>
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## 2. Capital gains tax refund for debt-financed financial instruments according to Section 124b item 185 lit. d)

I request that income from realised value increases of debt-financed financial instruments be left tax-free in accordance with Section 124b item 185 lit. d). Therefore, withheld capital gains tax is to be deducted/refunded in the amount of

943

## 3. Exclusion of tax deduction pursuant to Section 27a para. 5 <sup>23</sup>

3.1 My partner claims the single-earner tax credit  yes

3.2 Family allowance for me (for the applicant) was received in 2023. Number of months for which family allowance was received:

**IMPORTANT NOTE:** Do not send any **original documents/receipts**, as all documents received by the tax office will be destroyed after they are imported electronically in compliance with data protection regulations! However, retain them for at least **7 years** for possible verification.

**It is even easier to submit this tax return paperless via [bmf.gv.at](https://www.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

## Notes

### Please notice:

- If income from capital assets is to be taxed **voluntarily at the tax rate of**, the **standard taxation option must be exercised**. It can be exercised in Form E 1 in point 8.1. Whether standard taxation is more favourable for you is not assessed by the authority in own motion (no automatic comparison of favourability).
- Income from capital assets only needs to be entered if it exceeds a total of **22 euros** (exemption limit). This exemption limit also applies to finally taxable domestic investment income and foreign investment income that can be taxed at a special tax rate.
- Exempt** from both capital gains tax and income tax and therefore not to be entered:
  - Profit shares from new shares, the acquisition of which was declared as a tax-deductible extraordinary expense, for the period of their deposit;
  - Income from mortgage savings shares (convertible bonds and participation certificates for the promotion of residential construction) up to a distribution of 4% of the nominal amount for the period of their deposit.
- Please use classification no. **375** on form E 1 for the deduction (refund) of capital gains tax on distributions from tax-privileged **small and medium sized business financing providers** (Section 27 para. 7).

**1** Income from capital assets must be entered here, which is always taxed at the **standard tax rate** and subject to mandatory declaration. The exercise of the standard taxation option (point 8.1 on Form E 1) does not relate to this income. The prohibition of deducting income-related expenses (Section 20 para. 2) does not apply to this income and it is not to be included in any the offsetting of losses in the event of asset value losses (point 1.3).

**2** Income to which the special tax rate is not applicable and from which capital gains tax levied abroad is to be deducted is to be entered here. Therefore, if applicable, this income must be deducted from the income entered in classification numbers **856** or **857**.

**3** Domestic and foreign investment income, which may in fact be taxed at a special tax rate but **which is not** to be included in any the offsetting of losses in the event of asset value losses (point 1.3) (e.g., foundation allowances, interest on deposits) is to be entered here. It is mandatory to declare foreign income from which no capital gains tax has been deducted. If the standard taxation option is exercised (point 8.1 on Form E 1), all domestic and foreign income must be declared here. The capital gains tax allocated on domestic income must be recognised in classification no. **899** (point 1.4). Income-related expenses associated with the income must not be deducted – even if the standard taxation option is exercised.

**4** Investment income (current income and asset value gains/losses), which can be included in a **the offsetting of losses** (also see point 19), must be recognised in point 1.3. By recognising asset value losses in the classification numbers **891/892**, **895/896** and **175/176**, you exercise the loss offsetting option pursuant to Section 97 para. 2 (offsetting of asset value losses within the scope of taxation at a special tax rate). The loss offsetting option can also only be exercised for individual income items and therefore – in contrast to the standard taxation option – it does not have to include all income. If the standard taxation option is exercised (point 8.1 on form E 1), the losses are offset as part of taxation at the standard tax rate.

The capital gains tax on domestic income must be entered in classification no. **899** (point 1.4). Please note that if the loss offsetting option is exercised for only a portion of the capital gains, only the capital gains tax that is allocated on the capital gains which are actually included in the offsetting of losses may be recognised here.

The income recognised in point 1.3 **is subject to mandatory declaration of**

- Investment income without capital gains tax deduction (especially foreign capital income)
- Investment income for which the capital gains tax deduction was made based on values recognised as a lump sum pursuant to Section 93 para. 4 and para. 4a or based on assumptions that do not correspond to the actual circumstances pursuant to Section 93 para. 5.



If the standard taxation option is exercised (point 8.1 on Form E 1), all domestic and foreign investment income must be declared here. Income-related expenses associated with the income must not be deducted – even if the standard taxation option is exercised.

**5** Investment income as defined by Section 93 para. 2 (investment income with mandatory deduction of the capital gains tax) must be declared as domestic capital income in classification no. **862**.

**6** Investment income as defined by Section 27 para. 3 subject to the mandatory deduction of the capital gains tax pursuant to Section 93 para. 2 (e.g., gains/losses from the sale of shares held in a domestic securities account) must be entered in classification numbers **981, 864** and **891**. Realised value increases of shares in domestic corporations without capital gains tax deduction must be declared as well here (in particular gains/losses from the sale of GmbH [limited liability company] shares).

**7** Positive (domestic or foreign) income from realised value increases, which are subject to the special tax rate of **27.5%**, must be entered in classification numbers **981** or **994**. This is the case if the realisation (sale) has occurred as of 1 January 2016.

**8** Positive (domestic or foreign) income from realised value increases, which are subject to the special tax rate of **25%**, must be entered in classification numbers **864** or **865**. This is the case if the realisation (sale) has occurred before 1 January 2016, but the proceeds of the sale have not been received before 2016.

**9** Negative (domestic or foreign) income (losses) from realised value increases must be entered in classification numbers **891** or **892**. For loss offsetting, also see Note 19.

**10** Investment income as defined by Section 93 para. 2 (investment income with mandatory deduction of the capital gains tax) must be here as domestic capital income in classification numbers **982, 893** and **895**.

**11** In the classification numbers **982** and **995**, (domestic or foreign) income from securitised derivatives or non-securitised derivatives with voluntary tax deduction, which is subject to the special tax rate of 27.5%, must be entered. This is the case if the realisation (sale) has occurred as of 1 January 2016.

**12** In the classification numbers **893** and **894**, (domestic or foreign) income from securitised derivatives or non-securitised derivatives with voluntary tax deduction, which is subject to the special tax rate of 25%, must be entered. This is the case if the realisation (sale) has occurred before 1 January 2016, but the proceeds of the sale have not been received before 2016.

**13** Negative (domestic or foreign) income (losses) from securitised derivatives or non-securitised derivatives with voluntary tax deduction must be entered in classification numbers **895** or **896**. For loss offsetting, also see Note 19.

**14** Investment funds and real estate investment funds are deemed entities that are subject to Section 186 or Section 188 Austrian Investment Fund Act, or Section 40 or Section 42 Real Estate Investment Fund Act. Domestic investment income is to be recognised in classification no. **897** as actual dividend payments and in classification no. **936** as income similar to dividends from fund shares, which are held in domestic securities accounts and for which there is therefore a domestic paying agent for the purposes of capital gains tax deduction. Actual dividend payments are to be recognised as foreign investment income in classification no. **898** and in classification no. **937** as income similar to dividends from fund shares, which are held in foreign securities accounts and for which therefore no capital gains tax is deducted.

**15** Investment income as defined by Section 27 para. 4a subject to the mandatory deduction of the capital gains tax pursuant to Section 93 para. 2 must be entered in classification numbers **171, 173** and **175**. If no voluntary capital gains tax deduction is made for the 2023 calendar year, the income must be entered as "foreign investment income" in the classification numbers **172, 174** and **176**.

**16** Current (domestic or foreign) income from cryptocurrencies, which is subject to the special tax rate of 27.5%, must be entered in the classification numbers **171** and **172**.

**17** Positive (domestic or foreign) income from realised value increases of the value of cryptocurrencies (e.g., profits from sales at a domestic service provider), which are subject to the special tax rate of 27.5%, is to be entered in classification numbers **173** and **174**.

**18** Realised (domestic or foreign) value losses are to be entered in classification numbers **175** and **176**. For loss offsetting, see Note 19.

**19** The **offsetting of losses** according to Section 27 para. 8 is applied by offsetting all domestic and foreign investment income entered in point 1.3. Losses are always offset against surpluses with priority given to surpluses that are subject to the special tax rate of 27.5%. Please note that only capital gains/losses can be included in the offsetting of losses, which have not been offset previously by the custodian (credit institution) or another party who is obligated to make deductions. In this case, the party obligated to the deduct capital gains tax is required to issue a confirmation of the losses offset.

If the total balance of domestic and foreign investment income is **positive**, it will be included in the tax assessment and recognised either

- by applying a special tax rate (loss offsetting option pursuant to Section 97 para. 2) or
- by exercising the standard taxation option (point 8.1 on Form E 1) in application of the standard tax rate.

If the total balance is **negative**, the negative balance is not offset against other income that is not covered by point 1.3 (Section 27 para. 8 item 4). A loss carry-forward is not permitted.

**20** The capital gains tax allocated on domestic investment income must be entered in classification no. **899**. Capital gains tax, which is recognised in the tax assessment and allocated on business investment income, is not to be entered here, but in form E 1. If the loss offsetting option is exercised for only a portion of the capital gains, only the capital gains tax that is allocated on the capital gains which are actually included in the offsetting of losses may be recognised here.

**21** A **flat rate withholding tax** according to the Taxation Convention with Liechtenstein is to be entered in classification no. **942**.

The deduction of capital gains tax allocated on capital gains realised with Liechtenstein banks generally results in a settlement payment for taxes. If a voluntary tax assessment is to be made, the income concerned must be recognised as foreign income in the designated classification numbers. The flat rate withholding tax to be entered in classification no. **942** will be deducted.

**22** The classification numbers **940, 984, 998, 900** and **901** include deductible foreign (capital gains) taxes allocated on private investment income. Foreign (capital gains) taxes that can be refunded abroad must not be entered. Foreign (capital gains) taxes can always only be deducted to the extent that the foreign state has a right to tax at source on the basis of double tax conventions. The deduction is limited to the domestic tax allocated on the foreign income.

**23** If your partner is entitled to the **single-earner tax credit** for the year 2023, in the case of tax assessed upon application for the domestic investment income, which based on the exercise of the standard taxation option (point 8.1 on Form E 1), is subject to final taxation, the capital gains tax (which is higher than the standard rate tax) can be deducted to the extent that it exceeds the amount of the single-earner tax credit to which the partner is entitled for 2023 (see point 1 of the E 2 Help for Completion for Form E 1). Capital gains tax in the amount of the single-earner tax credit to which your partner is entitled must be borne in any case.

If the applicant received family allowance and therefore received a **child deduction**, only the capital gains tax in excess of the child deduction will be refunded.

In addition, a mandatory minimum taxation in the amount of the single-earner's tax credit or child deduction transferred by the investment income recipient must be applied to the investment income that is exempt from capital gains tax (especially foreign investment income).

