



4. Rental and lease earnings	
a) of the company/community - result from the enclosure(s) E 6b	
b) as a party (co-owner) - result from attachment E 61 [2]	
Sum of 4.a) and b)	370

Non-compensable losses within the income from rental and leasing are included as defined in Section 2 para. 2a [1]	371	+
Income from rental and leasing from a source where non-compensable losses occurred in previous years must be offset: [1]	372	-

5. Tariff privileges, special cases	
Income according to Section 37 (excluding profits from sale or abandonment as well as income according to code 167) or according to Section 38 as well as income according to the Energy Promotion Act 1979 for systems that started operation before 01.01.2019	422
Earnings from special forest uses to which half the tax rate applies	167
Compensation for expropriation in accordance with Section 37 (3).	328
Profits from a debt reduction within the meaning of Section 36 (Code 386)	
Quota to be paid in percent [496]	386

6. Foreign Income	
Earnings are not included : Tax-exempt foreign income from employment subject to the progression clause	440
The earnings include : Foreign earnings for which Austria has the right to tax (without capital gains according to Attachment E 6a/E 6a-1)	395
Earnings according to code 395 are subject to creditable tax (without withholding tax according to Attachment E 6a/E 6a-1) in the amount of	396

**Please also attach the declaration attachments required in your case to this declaration, e.g.:
E 6a, E 6a-1, E 6b, E 6c, E 61**

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

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 of the parties involved or the person authorised to represent them

