



- ☒ **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.

Tax number	IDENTIFICATION OF PARTNERSHIPS OR ASSOCIATION														
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## **Attachment to form E 6a for the year 2023**

1

If reference is made to legal provisions without further specification, this means the Austrian Income Tax Act 1988. Earnings from the granting of management rights (Section 107) is not to be recorded in this attachment, but rather in the party's tax return if the party exercises the standard taxation option (attachment E 11, K 11).

**Please note the *fill-in help (E 6-Erl)*. This attachment must be completed for *all those involved*.**

If there are more than 4 parties, please enter the sheet number:

Name:										
Tax number										
<b>For a natural person as a participant:</b> The party is a capitalist co-entrepreneur within the meaning of Section 23a (one of the fields <b>must</b> be checked)	<b>2</b>	<input type="checkbox"/> yes	<input type="checkbox"/> no							
<b>For co-entrepreneurship as a participant (double-tier co-entrepreneurship):</b> Section 23a is taken into account in this declaration (one of the fields <b>must</b> be checked)	<b>3</b>	<input type="checkbox"/> yes	<input type="checkbox"/> no							
An application according to Section 24 paragraph 6 is made		<input type="checkbox"/>	<input type="checkbox"/>							
<b>1. Income determination for small entrepreneur flat rates (Section 17 Para. 3a)</b>										
Share of interim profit	<b>9914</b>									
Special operating income	<b>9916</b>									
Deductible operating expenses (Section 17 Para. 3a item 3)										
<b>Be aware that:</b> Travel costs that are offset by a reimbursement of costs in the same amount that must not be recorded in code <b>9027</b> of form E 6a must <b>not</b> be recorded.	<b>4</b>	<b>9926</b>								
Basic allowance according to Section 10	<b>9271</b>									
<b>Total</b>										
Taxable result share for small entrepreneur flat rate without consideration of point 3 and point 4										



Name:					
Tax number					
<b>2. Income determination through accounting, cash-basis accounting or consolidation into a lump sum</b> (outside of the agricultural and forestry consolidation into a lump sum, the small entrepreneur consolidation into a lump sum and the consolidation into a lump sum for grocery retailers or general goods retailers)					
Share in the profit/loss from point 4.2 or point 4.3 of attachment E 6a before consideration of the subsequent codes <sup>1)</sup>		<b>5</b>			
Special Operating Income		<b>6</b> <b>9915</b>			
Study room <i>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.</i>		<b>7</b> <b>9275</b>			
Small workplace flat rate (300 euros for a full business year) <i>No entry may be made under code 9275 or 9217.</i>		<b>8</b> <b>9215</b>			
Expenses/expenses for ergonomically suitable furniture (e.g. desk, swivel chair, desk lamp) <b>up to a maximum of 300 euros.</b> <i>No entry may be made under code 9275, 9217, under code 159 (form E 1) or under code 9216 of form E 1a or E 1a-K. Only expenses/expenses for the year 2023 and any surplus from 2022 must be stated here.</i>		<b>9</b> <b>9216</b>			
Large workplace allowance (1,200 euros for a full business year)		<b>10</b> <b>9217</b>			
Investment allowance (10%) for investments in special business assets <b>Be aware that:</b> it is only available with a complete cash-basis accounting (not: if the consolidation into a lump sum is based on Section 17)		<b>9335</b>			
Investment allowance (15%) for investments in special business assets <b>Be aware that:</b> it is only available with a complete cash-basis accounting (not: if the consolidation into a lump sum is based on Section 17)		<b>9336</b>			
Other special business expenses (without tax-free profit allowance)		<b>11</b> <b>9925</b>			
Corrections to disposals/withdrawals/write-ups and depreciation of business assets		<b>12</b> <b>9387</b>			
Donations to beneficiary research and teaching institutions; museums, cultural institutions, the Federal Monuments Office, disabled sports umbrella organisations, the International Anti-Corruption Academy, etc. <sup>2)</sup>		<b>13</b> <b>9253</b>			
Company donations to charitable organisations, beneficiary fund-raising associations, etc. <sup>2), 3)</sup>		<b>13</b> <b>9254</b>			

*Please note that this form is for translation assistance only.*

<sup>1)</sup> In this field the proportionate gain/loss resulting from the results of attachment E 6a. This can be divided among the parties in deviation from the noted participation ratio.

<sup>2)</sup> **Note:** Donations are only deductible to the amount of 10% of the profit before any tax-free profit allowance is taken into account. Enter the amount that is deductible taking into account this maximum limit.

<sup>3)</sup> It can only be deducted if the respective institution is included in the list of beneficiary donation institutions of the Federal Ministry for Finance is included.





Company donations to environmental organisations and animal shelters <sup>2) 3)</sup>	<b>13</b>	<b>9255</b>				
Company donations to voluntary fire brigades and state fire brigade associations <sup>2) 3)</sup>	<b>13</b>	<b>9256</b>				
Donations to the endowment of assets of a charitable foundation <sup>3)</sup>	<b>14</b>	<b>9461</b>				
Donations to the Innovation Foundation for Education and its sub-foundations <sup>3)</sup>	<b>15</b>	<b>9462</b>				
<b>2.1 Tax-free profit allowance</b>	<b>16</b>					
Participation is held in business assets	<b>17</b>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic allowance	<b>18</b>	<b>9221</b>	—	—	—	—
Investment-related tax-free profit allowance for tangible assets	<b>19</b>	<b>9227</b>	—	—	—	—
Investment-related tax-free profit allowance for securities	<b>20</b>	<b>9229</b>	—	—	—	—
Post-taxable tax-free profit allowance	<b>21</b>	<b>9234</b>				
<b>3. Sale of shares</b>						
Share sold (percentage)	<b>22</b>	<b>9930</b>	%	%	%	%
Date (DD.MM.YYYY)						
Transitional gain/loss	<b>23</b>	<b>9935</b>				
Capital gain (before any tax-exempt amount)/capital loss	<b>24</b>	<b>9940</b>				
Tax-exempt amount for capital gains according to Section 24 paragraph 4	<b>25</b>	<b>9022</b>	—	—	—	—
Share sold (percentage)	<b>22</b>	<b>9931</b>	%	%	%	%
Date (DD.MM.YYYY)						
Transitional gain/loss	<b>23</b>	<b>9936</b>				
Capital gain (before any tax-exempt amount)/capital loss	<b>24</b>	<b>9941</b>				
Tax-exempt amount for capital gains according to Section 24 paragraph 4	<b>25</b>	<b>9023</b>	—	—	—	—

<sup>2)</sup> **Note:** Donations are only deductible to the amount of 10% of the profit before any tax-free profit allowance is taken into account. Enter the amount that is deductible taking into account this maximum limit.

<sup>3)</sup> It can only be deducted if the respective institution is included in the list of beneficiary donation institutions of the Federal Ministry for Finance is included.



Share sold (percentage)	<b>22</b> <b>9932</b>	%	%	%	%
Date (DD.MM.YYYY)					
Transitional gain/loss	<b>23</b> <b>9937</b>				
Capital gain (before any tax-exempt amount)/capital loss	<b>24</b> <b>9942</b>				
Tax-exempt amount for capital gains according to Section 24 paragraph 4	<b>25</b> <b>9024</b>	—	—	—	—
<b>Total</b>	<b>28</b>	<b>Tax profit share without</b> consideration of Section 23a			
<b>4. Carryforward regulation in case of participation as a capitalistic co-entrepreneur within the meaning of Section 23a</b> (to be completed in any case with the development of the capital account and restricted investment losses carryforward)					
Result share (profit/loss) before consideration of Section 23a					
Corrections in connection with Section 23a with regard to the result from a capitalist participation in another co-entrepreneurship	<b>26</b> <b>9053</b>				
In case of <b>loss</b> : Transfer to the carryforward (loss reduction by the amount under code <b>9402/7402</b> )	<b>26</b> <b>9025</b>				
In case of <b>profit</b> : Reduction by the carryforward (internal loss compensation by offsetting the profit against the waiting button loss from a previous year in the amount of the amount under code <b>9403/7403</b> )	<b>27</b> <b>9026</b>				
<b>Total</b> <b>28</b>	<b>28</b>	<b>Tax profit share according</b> in consideration of Section 23a			
Only to be completed if <b>two business years</b> end in the assessment year - breakdown of the total amount and the profit shares (after taking into account Section 23a) over the two business years:					
This applies to business year 1					
<b>Total</b> <b>29</b>	<b>29</b>	<b>Tax share of earnings</b>			
This applies to business year 2					
<b>Total</b> <b>29</b>	<b>29</b>	<b>Tax share of earnings</b>			

### Findings on the assessment of parties involved regarding the business year (possible business year 1) <sup>4)</sup>

**30**

The share of income includes:				
Losses that cannot be offset (Section 2 Para. 2a)	<b>9945</b>			
Offsettable losses from previous years must be offset against positive income in the amount of:	<b>9950</b>			

<sup>4)</sup> If only **one business year** ends in the declaration year, the statements relating to this business year must be entered here (codes **9965** to **9396**). If **two business years**, end in the declaration year, only the statements related to the **first** business year must be entered here. The statements relating to the **second** business year must be entered under codes **7965 et seq.**





Domestic income from the provision of capital to which a special tax rate of 25% applies	<b>9761</b>				
Foreign income from the transfer of capital to which a special tax rate of 25% applies	<b>9762</b>				
Domestic income from the provision of capital to which a special tax rate of 27.5% applies	<b>9772</b>				
Foreign income from the transfer of capital to which the special tax rate of 27.5% applies	<b>9773</b>				
<b>Positive balance</b> of capital yields and capital losses on which the special tax rate is applicable	<b>9763</b>				
Capital yields tax on business capital yields	<b>9766</b>				
Foreign capital yields against which foreign withholding tax must be credited	<b>9748</b>				
Creditable foreign withholding tax on capital yields	<b>9767</b>				
<b>Capital yields relating to business premises</b>					
Profits relating to business premises on which the special tax rate is applicable	<b>31 9764</b>				
Expenses in accordance with Section 20 para. 2 in connection with profits from business premises in accordance with code <b>9764</b>	<b>32 9771</b>				
Real estate income tax that was paid to the tax number of the partnership (general partnerships under Austrian law or limited partnership under Austrian law) <sup>5)</sup>	<b>9765</b>				
<b>The share of income includes:</b>					
Income to which the half tax rate would apply and which is must not be recorded under code <b>9971</b> .	<b>9970</b>				
Income from special forest uses (Section 37 Para. 6)	<b>9971</b>				
Compensation for expropriation according to Section 37 paragraph 3	<b>9328</b>				
Profits from a debt reduction within the meaning of Section 36	<b>9386</b>				
Quota to be paid in percent	<b>9496</b>	%	%	%	%
<b>Foreign income</b>					
<b>Earnings do not include:</b>					
Tax-exempt foreign income under progression proviso	<b>9975</b>				
<b>Included in earnings are:</b>					
Foreign earnings for which Austria has the right to tax (without capital yields)	<b>9395</b>				
On income according to code <b>395</b> there is an imputable tax (excluding withholding tax according to code <b>9767</b> ) totalling	<b>9396</b>				

<sup>5)</sup> **Please note:** If real estate income tax was paid to the tax number of the parties involved, no entry may be made here. Real estate income tax is always taken into account (credit) in the respective taxation procedure of the person involved.



**Presentation of the development of the capital account and the restricted investment losses carryforward pursuant to Section 23a (possible business year 1)**

**Development of the tax capital account relevant for Section 23a**

<b>Status at the beginning of the business year</b>	<b>9397</b>			
Changes from supplementary capital <sup>6)</sup>	<b>9398</b>			
Other changes <sup>6)</sup>	<b>9399</b>			
<b>Status at the end of the business year</b>	<b>9400</b>			
<b>Development of restricted investment losses carryforward</b>				
<b>Status at the beginning of the business year</b>	<b>9401</b>			
<b>Increase</b> by the non-compensable loss of the business year	<b>9402</b>			
<b>Reduction</b> by offsetting against the profit of the business year	<b>9403</b>			
<b>Reduction</b> due to excess deposit or actual liability claim <i>Please enter this amount in form E 1 or E 7 of the party concerned under code 509</i>	<b>9405</b>			
<b>Status at the end of the business year</b>	<b>9406</b>			

**Findings on the assessment of parties involved regarding a possible business year 2**

The share of income includes:				
Losses that cannot be offset (Section 2 Para. 2a)	<b>7945</b>			
Offsettable losses from previous years must be offset against positive income in the amount of:	<b>7950</b>			
Domestic income from the provision of capital to which a special tax rate of 25% applies (in particular interest from bank deposits, dividends)	<b>7761</b>			
Foreign income from the transfer of capital to which a special tax rate of 25% applies (in particular interest from bank deposits, dividends)	<b>7762</b>			
Domestic income from the provision of capital to which a special tax rate of 27.5% applies	<b>7772</b>			
Foreign income from the transfer of capital to which the special tax rate of 27.5% applies	<b>7773</b>			
<b>Positive balance</b> of capital yields and capital losses on which the special tax rate is applied	<b>7763</b>			

<sup>6)</sup> An increase in the capital account must be entered with a positive sign, a decrease with a negative sign.



Capital yields tax on business capital yields	<b>7766</b>				
Foreign capital yields against which foreign withholding tax must be credited	<b>7748</b>				
Creditable foreign withholding tax on capital yields	<b>7767</b>				
<b>Capital yields relating to business premises</b>					
Profits relating to business premises on which the special tax rate is applicable	<b>31 7764</b>				
Expenses in accordance with Section 20 para. 2 in connection with profits from business premises in accordance with code <b>7764</b>	<b>32 7771</b>				
Real estate income tax that was paid to the tax number of the partnership (general partnerships under Austrian law or limited partnership under Austrian law <sup>7)</sup> )	<b>7765</b>				
<b>The share of income includes:</b>					
Income to which the half tax rate would apply and which is must not be recorded under code <b>7971</b> .	<b>7970</b>				
Income from special forest uses (Section 37 Para. 6)	<b>7971</b>				
Compensation for expropriation according to Section 37 paragraph 3	<b>7328</b>				
Profits from a debt reduction within the meaning of Section 36	<b>7386</b>				
Quota to be paid in percent	<b>7496</b>	%	%	%	%
<b>Foreign income</b>					
<b>Earnings do not include:</b>					
Tax-exempt foreign income under progression proviso	<b>7975</b>				
<b>Included in earnings are:</b>					
Foreign earnings for which Austria has the right to tax (without capital yields)	<b>7395</b>				
On income according to code <b>395</b> there is an imputable tax (excluding withholding tax according to code <b>7767</b> ) totalling	<b>7396</b>				

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

<sup>7)</sup> **Please note:** If real estate income tax was paid to the tax number of the parties involved, no entry may be made here. Real estate income tax is always taken into account (credit) in the respective taxation procedure of the person involved.



**Presentation of the development of the capital account and the restricted investment losses carryforward pursuant to Section 23a (possible business year 2)**



**Development of the tax capital account relevant for Section 23a**

<b>Status at the beginning of the business year</b>	<b>7397</b>			
Changes from supplementary capital <sup>8)</sup>	<b>7398</b>			
Other changes <sup>8)</sup>	<b>7399</b>			
<b>Status at the end of the business year</b>	<b>7400</b>			
<b>Development of restricted investment losses carryforward</b>				
<b>Status at the beginning of the business year</b>	<b>7401</b>			
<b>Increase</b> by the non-compensable loss of the business year	<b>7402</b>			
<b>Reduction</b> by offsetting against the profit of the business year	<b>7403</b>			
<b>Reduction</b> due to excess deposit or actual liability claim <i>Please enter this amount in form E 1 or E 7 of the party concerned under code 509</i>	<b>7405</b>			
<b>Status at the end of the business year</b>	<b>7406</b>			

<sup>8)</sup> An increase in the capital account must be entered with a positive sign, a decrease with a negative sign.

**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](http://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

