



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

# 2023

***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.***

[illegible]

**1**

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 ( <i>one of the fields <b>must</b> be checked</i> )		<input type="checkbox"/> yes <input type="checkbox"/> no	<input type="checkbox"/> yes <input type="checkbox"/> no	<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 ( <i>one of the fields <b>must</b> be checked</i> )		<input type="checkbox"/> yes <input type="checkbox"/> no	<input type="checkbox"/> yes <input type="checkbox"/> no	<input type="checkbox"/> yes <input type="checkbox"/> no
An application according to Section 24 paragraph 6 is made		<input type="checkbox"/>	<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) <i><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.</i>	<input type="checkbox"/> <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>	5			
Special Operating Income	6	9915		
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>	7	9275		
Small workplace flat rate (300 euros for a full business year) <i>No entry may be made under code 9275 or 9217.</i>	8	9215		
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>	9	9216		
Large workplace allowance (1,200 euros for a full business year)	10	9217		
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)		9335		
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)		9336		
Other special business expenses (without tax-free profit allowance)	11	9925		
Corrections to disposals/withdrawals/write-ups and depreciation of business assets	12	9387		
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>	13	9253		
Company donations to charitable organisations, beneficiary fund-raising associations, etc. <sup>2) 3)</sup>	13	9254		

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

<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)	22	9932	%	%	%	%
Date (DD.MM.YYYY)						
Transitional gain/loss	23	9937				
Capital gain (before any tax-exempt amount)/capital loss	24	9942				
Tax-exempt amount for capital gains according to Section 24 paragraph 4	25	9024	—	—	—	—
<b>Total</b>			<b>Tax profit share without consideration of Section 23a</b>			
<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	26	9053				
In case of <b>loss</b> : Transfer to the carryforward (loss reduction by the amount under code <b>9402/7402</b> )	26	9025				
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> )	27	9026				
<b>Total</b>	28		<b>Tax profit share according in consideration of Section 23a</b>			
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>	29		<b>Tax share of earnings</b>			
This applies to business year 2						
<b>Total</b>	29		<b>Tax share of earnings</b>			

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

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

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

<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				
Status at the beginning of the business year	9397			
Changes from supplementary capital <sup>6)</sup>	9398			
Other changes <sup>6)</sup>	9399			
Status at the end of the business year	9400			
Development of restricted investment losses carryforward				
Status at the beginning of the business year	9401			
Increase by the non-compensable loss of the business year	9402			
Reduction by offsetting against the profit of the business year	9403			
Reduction 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>	9405			
Status at the end of the business year	9406			

## 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)	7945			
Offsettable losses from previous years must be offset against positive income in the amount of:	7950			
Domestic income from the provision of capital to which a special tax rate of 25% applies (in particular interest from bank deposits, dividends)	7761			
Foreign income from the transfer of capital to which a special tax rate of 25% applies (in particular interest from bank deposits, dividends)	7762			
Domestic income from the provision of capital to which a special tax rate of 27.5% applies	7772			
Foreign income from the transfer of capital to which the special tax rate of 27.5% applies	7773			
Positive balance of capital yields and capital losses on which the special tax rate is applied	7763			



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



<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				
Status at the beginning of the business year	7397			
Changes from supplementary capital <sup>8)</sup>	7398			
Other changes <sup>8)</sup>	7399			
Status at the end of the business year	7400			
Development of restricted investment losses carryforward				
Status at the beginning of the business year	7401			
Increase by the non-compensable loss of the business year	7402			
Reduction by offsetting against the profit of the business year	7403			
Reduction 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>	7405			
Status at the end of the business year	7406			

<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](https://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

