

To this

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

2023

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.

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Tax number
IDENTIFICATION OF PARTNERSHIPS OR ASSOCIATION

E 6 2023a - attachment to the declaration of determination of earnings

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

Please note the filling-in help for this attachment (E 6-Erl)

As part of a determination procedure, this attachment may only be filled out once.

Earnings from agriculture and forestry,

if no consolidation into a lump sum is claimed

Earnings from self employment

Earnings from business

Please note: In the case of a full consolidation into a lump sum for **grocery retailers or general goods retailers** in addition to the information on the company or association, you **only have to fill in point 6**. Income from the granting of management rights (Section 107) must **not** be included in this attachment, but rather in the tax return of the party/parties exercising the standard taxation option (attachment E 11, K 11).

In the following cases, **in addition** to this attachment, **in any case** the attachment **E 6a-1** must be filled in:

1. The small entrepreneur flat rate (Section 17 Para. 3a) is used.
2. The party is a capitalist co-entrepreneur within the meaning of Section 23a
3. The profit/loss from attachment E 6a must not be distributed among the parties according to the participation ratio noted.
4. A tax-free profit allowance is claimed (except in the case of a full commercial flat-rate) or a profit allowance is subsequently taxed
5. The profit includes capital yields relating to business premises to which the special tax rate applies.
6. There is a sale of shares.
7. A second business year ends in the year of assessment.

1. Current address	
Postcode	Company address (town, street, square, house no., staircase, door no.)
State (only fill in if not in Austria)	
2. Income determination by small entrepreneur flat rate (Section 17 Para. 3a, not applicable for income from agriculture and forestry) 1	
Please fill in: Industry code according to E 2	
<input type="checkbox"/> It is confirmed that none of the co-entrepreneurs makes use of the small business flat rate outside the profit determination of profits for this co-entrepreneurship within the scope of a sole proprietorship (form E 1a-K). Please note: The small business flat rate is only permissible for co-entrepreneurship if all those involved who can claim this flat rate outside of co-entrepreneurship in a sole proprietorship (Form E 1a-K) do not make use of the small business flat rate (Section 17 Para. 3a Z 7).	
Operating income (excluding reported value added tax)	9027
Flat-rate operating expenses (20% of operating income for service companies, otherwise 45%)	9039 –
Preliminary Profit	
Please divide this amount in the attachment E6a-1 in code 9914 among the parties	

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3. Income determination through accounting, cash-basis accounting or consolidation into a lump sum (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)

3.1 Operational Information

Balance sheet accounting according to <input type="checkbox"/> Section 4 para. 1 <input type="checkbox"/> Section 5 <input checked="" type="checkbox"/> 2	Complete statement of cash-basis accounting in accordance with Section 4 (3) <input checked="" type="checkbox"/> 3
<input type="checkbox"/> Gross VAT system <input type="checkbox"/> Net VAT system <input checked="" type="checkbox"/> 4	<input type="checkbox"/> Lump sum deduction pursuant to Section 17 paragraph 1 <input checked="" type="checkbox"/> 5
<input type="checkbox"/> Hospitality consolidation into a lump sum <input checked="" type="checkbox"/> 6	<input type="checkbox"/> Chemist consolidation into a lump sum <input checked="" type="checkbox"/> 7
<input type="checkbox"/> Artist, writer consolidation into a lump sum <input checked="" type="checkbox"/> 8	<input type="checkbox"/> Sales representative consolidation into a lump sum <input checked="" type="checkbox"/> 9
<input type="checkbox"/> Athlete consolidation into a lump sum <input checked="" type="checkbox"/> 10	<input type="checkbox"/> Consolidation into a lump sum for non-accounting professionals <input checked="" type="checkbox"/> 11
Industry code (ÖNACE 2008) according to E 2 Please fill out. <input type="checkbox"/> 12	<input type="checkbox"/> Mixed operation <input checked="" type="checkbox"/> 12
<input type="checkbox"/> Application according to Section 5 paragraph 2 is made ("continuation option") <input checked="" type="checkbox"/> 13	<input type="checkbox"/> The application according to Section 5 para. 2 ("continuation option") is revoked <input checked="" type="checkbox"/> 13
Start of the business year (DD.MM.YYYY) <input type="text"/>	End of the business year (DD.MM.YYYY) <input checked="" type="checkbox"/> 14
Beginning of the second business year (DD.MM.YYYY) <input type="text"/>	End of the second business year (DD.MM.YYYY) <input checked="" type="checkbox"/> 14
<input type="checkbox"/> A reorganisation took place during the assessment period	

3.2 Profit determination 15

*In principle, earnings/operating income and expenses/operating expenses must be entered **unsigned**. A negative sign ("-") must be indicated only if the value of a code is negative.*

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". <input checked="" type="checkbox"/> 16	9040
Income/operating income recorded in a notification in accordance with Section 109a EKR 40-44 Note: This code must be filled out (Section 61 Para. 5 FFC). If necessary, enter the value "0". <input checked="" type="checkbox"/> 17	9050
Investment income/withdrawal values from fixed assets EKR 460-462 before any resolution to 463-465 or 783 <input checked="" type="checkbox"/> 18	9060
Only for balance sheet accountants: Internally produced and capitalised assets EKR 458-459 <input checked="" type="checkbox"/> 19	9070
Only for balance sheet accountants: Inventory changes EKR 450-457 <input checked="" type="checkbox"/> 20	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) <input checked="" type="checkbox"/> 21	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) <input checked="" type="checkbox"/> 22	9093
Total expenses/operating expenses (does not have to be filled in)	
Expenses/Operating expenses (excluding special operating expenses)	
Goods, raw materials, auxiliary materials EKR 500-539, 580 <input checked="" type="checkbox"/> 23	9100
Provided personnel (external personnel) and external services EKR 570-579, 581, 750-753 <input checked="" type="checkbox"/> 24	9110
Personal expenses ("own staff") EKR 60-68 <input checked="" type="checkbox"/> 25	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. <input checked="" type="checkbox"/> 26	9130
Declining depreciation for wear (Section 7 Para. 1a) <input checked="" type="checkbox"/> 27	9134
Accelerated building depreciation (Section 8 Para. 1a) <input checked="" type="checkbox"/> 28	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 <input checked="" type="checkbox"/> 29	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. <input checked="" type="checkbox"/> 30	9142
Maintenance (maintenance costs) for buildings EKR 72 <input checked="" type="checkbox"/> 31	9150
Travel and travel expenses including mileage allowance and diets (without actual vehicle costs) EKR 734-737 <input checked="" type="checkbox"/> 32	9160
Flat rate of 50% of the cost of a weekly, monthly or annual public transport pass <input checked="" type="checkbox"/> 33	9165
Actual motor vehicle costs (without depreciation, leasing and mileage allowance) EKR 732-733 <input checked="" type="checkbox"/> 34	9170





Rental and lease expenses, leasing EKR 740-743, 744-747	35	9180	
Commissions to third parties, license fees EKR 754-757, 748-749	36	9190	
Advertising and representation expenses, donations, tips not to be recorded under codes 9243 to 9246 EKR 765-769	37	9200	
Book value of disposed assets EKR 782	38	9210	
Interests and similar expenses EKR 828-834	39	9220	
Profit shares of genuine silent partners within the meaning of Section 27 para. 2 item 4	40	9258	
Company donations to beneficiary research and teaching institutions, museums, cultural institutions, the Federal Monuments Office, umbrella organisations for disabled sports, the international Anti-Corruption Academy, etc. 3)	41	9243	
Company donations to charitable organisations, beneficiary fund-raising associations, etc. 1) 2)	41	9244	
Company donations to environmental organisations and animal shelters 1) 2)	41	9245	
Company donations to voluntary fire brigades and state fire brigade associations 1) 2)	41	9246	
Contributions to the endowment of a charitable foundation 1) 2)	42	9261	
Donations to the Innovation Foundation for Education and its sub-foundations 1) 2)	43	9262	
Miscellaneous expenses/operating expenses not included in the above ratios (excluding flat-rate operating expenses), changes in capital - balance (For VAT gross system: incl. VAT payable, but without code 9233)	44	9230	
Only for VAT gross system: VAT paid for supplies and other services (Attention: may only be filled in if the operating expenses are stated without VAT)	45	9233	
Flat-rate operating expenses	46	9259	
Total expenses/business expenses (does not have to be filled in)			
Earnings from operationally held participations in partnerships - result from attachment E 61		9237	
When determining positive income according to code 9237 donations from business assets were taken into account	9249		
Profit/Loss (unless attachment E 6a-1 is attached)	47		
3.3 Corrections and additions to the determination of profits according to point 3.2 (tax more/less calculation) 48			
<i>In order to determine the taxable profit/loss, the profit/loss determined under item 3 - insofar as it has not already been determined according to tax regulations - must be corrected by the following additions or settlements. Profit-increasing corrections must be entered without a sign, profit-reducing corrections must be entered with a negative sign ("-"). Special business income and special business expenses are to be taken into account in attachment E 6a-1.</i>			
Investment allowance			
Investment allowance (10%) Be aware that: Not applicable to the consolidation into a lump sum based on Section 17	49	9276	
Eco-investment allowance (15%) Be aware that: Not applicable to the consolidation into a lump sum based on Section 17	50	9277	
Corrections			
Corrections to depreciation of fixed assets according to code 9130, insofar as they must not be recorded under code 9269	51	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“)	52	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“)	53	9274	
Corrections to motor vehicle costs	54	9260	
Corrections to rental and lease expenses, leasing (EKR 740-743, 744-747) code 9180	55	9270	
Corrections to advertising and representation expenses, donations, tips (EKR 765-769) - Code 9200	56	9280	
Corrections regarding donations under codes 9243, 9244, 9245, 9246	41	9317	

1) Note: only to be filled in if no attachment E 6a-1 is completed

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



Correction regarding donations to the assets of a charitable foundation - Code 9261	<input type="checkbox"/>	9322	
Corrections regarding grants to the Innovation Foundation for Education and its sub-foundations - code 9262	<input type="checkbox"/>	9325	
Corrections regarding remuneration for work and services (Section 20 Para. 1 item 7 and 8)	<input type="checkbox"/>	9257	
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)	<input type="checkbox"/>	58	
Adjustments to income from realized capital gains, derivatives, and realized capital gains from cryptocurrencies (capital yields or losses)	<input type="checkbox"/>	9305	
<i>Note: In case of negative balance, 45% of this amount must be entered unsigned under code 9289. A positive balance can only be recorded in item 4 under code 9045 (or under codes 9763, 7763 of attachment E 6a-1); an entry under code 9289 is not required.</i>	Capital yields		
	Capital losses		
	Balance	<input type="checkbox"/>	9289
<input type="checkbox"/> A change of the method for determining the profit (Section 4 Para. 10) was made. Amount of transitional gain/loss (Losses in full if no entry must be made under code 9242)	<input type="checkbox"/>	9010	
One-sevenths amounts from a transition loss of the current year and/or a previous year	<input type="checkbox"/>	9242	-
Other changes - Balance	<input type="checkbox"/>	9290	
Profit/Loss after making the above corrections and additions (must not be filled in)			
<input type="checkbox"/> (partial) business of the partnership was sold or given up Amount of capital yields (before tax exempt amount)/capital loss	<input type="checkbox"/>	9020	
Tax exempt amount for capital yields according to Section 24 paragraph 4	<input type="checkbox"/>	9021	-
Amount of profit or loss to be eliminated	<input type="checkbox"/>	9030	
Taxable profit/loss (as long as no attachment E 6a-1 is included)	<input type="checkbox"/>	47	
4. The operating income includes: (only to be completed if attachment E 6a-1 is not included)			
Domestic income from the provision of capital to which a special tax rate of 25% applies	<input type="checkbox"/>	9043	
Foreign income from the transfer of capital to which the special tax rate of 25% applies	<input type="checkbox"/>	9044	
Domestic income from the provision of capital to which a special tax rate of 27.5% applies	<input type="checkbox"/>	9051	
Foreign income from the transfer of capital to which the special tax rate of 27.5% applies	<input type="checkbox"/>	9052	
Positive balance of capital gains and losses to which the special tax rate applies	<input type="checkbox"/>	9045	
Capital yields tax on operating capital yields	<input type="checkbox"/>	9046	
Foreign capital yields against which withholding tax must be credited	<input type="checkbox"/>	9048	
Creditable foreign withholding tax on operational capital yields	<input type="checkbox"/>	9047	
5. Balance sheet items (ONLY for balance sheet accountants according to Sections 4 para. 1 or 5)			
Private withdrawals (less private deposits) EKR 96 (please be sure to include the sign with negative amounts)	<input type="checkbox"/>	9300	
Real estate EKR 020-022	<input type="checkbox"/>	9310	
Building on own property EKR 030, 031	<input type="checkbox"/>	9320	
Financial assets EKR 08-09	<input type="checkbox"/>	9330	
Stocks EKR 100-199	<input type="checkbox"/>	9340	
Requests from supply of goods and services EKR 20-21	<input type="checkbox"/>	9350	
Other provisions (excluding provisions for severance payments, pensions or taxes), if they must not be recorded under code 9363 - EKR 304-309	<input type="checkbox"/>	9360	
General provisions for other contingent liabilities	<input type="checkbox"/>	9363	
Liabilities to credit institutions and financial institutions EKR 311-319	<input type="checkbox"/>	9370	





6. Income from commercial full flat rate for grocery retailers or general store traders		75
Lump sum income	9006	
Code 9006 includes a basic allowance of ³⁾	9007	
<input type="checkbox"/> A change of the method for determining the profit (Section 4 Para. 10) was made. Amount of transitional gain/loss (full amount losses)	61 9010	
One-sevenths amounts from a transition loss of the current year and/or a previous year	62 9242	-
<input type="checkbox"/> (partial) business was sold or given up Amount of capital yields (before tax exempt amount)/capital loss	9020	
Tax exempt amount for capital yields according to Section 24 paragraph 4	9021	
<input type="checkbox"/> An application according to Section 24 paragraph 6 is made		
<input type="checkbox"/> The company was reorganised during the assessment period		

7. Findings on the assessment of the parties (only to be completed if **no attachment E 6a-1** must be included) **76**

Party(ies)			
Name:			
Tax number:			
An application according to Section 24 paragraph 6 is made	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Party(ies)			
Name:			
Tax number:			
An application according to Section 24 paragraph 6 is made	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

8. Split of profit/loss among parties for informational purposes (does not have to be filled in)

Please note that in cases where no supplement E 6a-1 is required, the official distribution of profits/losses is based on the **noted share-holding ratio**, , otherwise according to attachment E 6a-1 takes place.

Party(ies)			
Name:			
Tax number:			
Prorated Profit/Loss			
Party(ies)			
Name:			
Tax number:			
Prorated Profit/Loss			

- An attachment E 6a-1 **is not included**. **77**
- An attachment E 6a-1 **is included**. Income is distributed in accordance with this supplement. **77**

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



³⁾ The basic allowance must be taken into account when determining code **9006** and reported under code **9007**. An entry under code **9221** (E 6a-1) is not required.