

To

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

2023

Please fill out in CAPITAL LETTERS and only in black or blue colour. Amounts in euros and cents (right-aligned).

Tax number	NAME OF THE CORPORATION

Attachment to the corporate income tax return (K 1, K 2 or K 3) for income from a share in a partnership/ joint partnership for 2023

Please complete and sign this attachment and submit it to the tax office at the same time as your corporate income tax return.

Please indicate below how the income from participations stated in the corporate income tax return is distributed among the individual partnerships/joint partnerships.

Name and address of the partnership/joint partnership:	Tax number	Balance sheet date (DD.MM.YYYY)	<input type="checkbox"/> Investment is held in the business assets ¹⁾	<input type="checkbox"/> Investment is held in the business assets ¹⁾	<input type="checkbox"/> Investment is held in the business assets ¹⁾	<input type="checkbox"/> Investment is held in the business assets ¹⁾	Total
Share of income							
1. from agriculture and forestry							
2. from commercial operations							
3. Deduction of income from the transfer of capital (investment income) included in the profit/loss share that is subject to final taxation or the special tax rate ²⁾	-	-		-		-	
4. Addition of business income from the granting of management rights when exercising the standard taxation option ³⁾	+			+		+	

¹⁾ To be completed where applicable if this attachment to Form K 2 is used. In this case, the profit/loss share is to be recognised in the code **9237** in attachment K 2a.

²⁾ To be completed where applicable if this attachment to Form K 2 is used.

³⁾ Income from the granting of management rights (Section 107 Income Tax Act 1988) is subject to withholding tax and does not have to be assessed. If taxation of the income to be allocated pro rata is desired (standard taxation option, Section 107 para. 11 Income Tax Act 1988 in conjunction with Section 24 para. 7), the income must be entered here. You will then be included in the result from this attachment. The withholding tax to be credited must be entered on form K 1, K 2 or K 3.



5. Business income after consideration of points 3 and 4				
6. from renting and leasing				
7. Addition of income from letting and leasing on the occasion of the granting of management rights when exercising the standard taxation option (Section 107 Para. 11 Income Tax Act 1988) ³⁾	+	+	+	+
8. Income from renting and leasing after consideration of item 7				
Capital yields tax applicable to operating capital gains				
Foreign tax deducted at source applicable operating capital yields				
Real estate income tax on operating profits from the sale of real estate, which was paid to the tax number of the partnership (general partnerships under Austrian law or limited partnership (under Austrian law)).				
Losses that cannot be offset within the meaning of Section 2 para. 2a of the Income Tax Act 1988 are included in the proportion of income. 615				
Investment losses from previous years are to be offset against positive investment income in the amount of: 616				
When determining the income, donations were taken into account in the amount of				

Other holdings available

(Please mark all that apply with a cross)

YES NO

IMPORTANT NOTE: Please **do not sent any original documents/receipts**, as all documents that arrive at the tax office are destroyed in accordance with data protection regulations after having been recorded digitally. 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)

I certify that the above information is **correct** and **complete** to the best of my knowledge and belief. I am aware that the information will be checked and that incorrect or incomplete information is a punishable offence. Should I subsequently realise that the above declaration is incorrect or incomplete, I will immediately comply with my notification obligation in accordance with Section 139 of the Austrian Tax Procedure Law.

Date, signature

³⁾ Income from the granting of management rights (Section 107 Income Tax Act 1988) is subject to withholding tax and does not have to be assessed. If taxation of the income to be allocated pro rata is desired (standard taxation option, Section 107 para. 11 Income Tax Act 1988 in conjunction with Section 24 para. 7), the income must be entered here. You will then be included in the result from this attachment. The withholding tax to be credited must be entered on form K 1, K 2 or K 3.

