





<b>Determination of the non-deductible group interest surplus to be added</b>	
19. Non-deductible group interest surplus pursuant to section 12a para. 7 item 1 of the current assessment period <b>without group interest carryforward</b> before offsetting against a group EBITDA carryforward (positive value from line 3 less value from line 18, but at least less the tax allowance of EUR 3 million)	
20. <b>Additional non-deductible group interest surplus</b> pursuant to Section 12a para. 7 item 1 of the current assessment period <b>without group interest carryforward</b> after offsetting against a group EBITDA carryforward ( <b>Value from line 19 plus the negative value from line 27</b> ; The value is to be transferred to form K 1 or K 3 in the code <b>168</b> . The application for interest carryforward must also be submitted there)	+
<b>Status of the group interest carryforward</b>	
21. <b>Status of the group interest carryforward at the beginning of the current assessment period</b> (balance of the values from lines 4 to 7)	
22. <b>Deductible group interest carried forward</b> (if the value from line 8 <= value from line 18 or <= tax allowance of EUR 3 million or if the exception is available due to the equity ratio comparison, the value from line 21 must be entered here; If the value from line 8 > the value from line 18, but the value from line 3 is less than the value from line 18, the value from line 18 minus the value from line 3 must be entered here; <sup>1)</sup> the value entered in line 22 must be entered in form K 1 or K 3 in code <b>177</b> )	-
23. <b>Status of the group interest carried forward at the end of the assessment period</b> (value from line 20 plus the value from line 21 minus the value from line 22)	
<b>Status of the Group EBITDA carryforward</b>	
24. Status of the Group EBITDA carried forward at the end of the previous assessment period	+
25. EBITDA carried forward due to reorganisation	+
26. EBITDA carried up/carried down due to reorganisation	
27. Offsetting the group EBITDA carryforward against a non-deductible group interest surplus (section 12a para. 6 item 2 lit. b) - <b>Utilisation of the group EBITDA carryforward</b> (if the value from line 19 >= the balance of the values from lines 24 to 26, the balance of the values from lines 24 to 26 must be entered here; If the value from line 19 < the balance of the values from lines 24 to 26, enter the value from line 19 here; <sup>1)</sup> this value is to be transferred to form K 1 or K 3 and recorded in the code <b>178</b> )	-
28. Unutilised offsettable group EBITDA of the assessment period - <b>Group EBITDA carried forward</b> (if the value from line 18 is greater than the value from line 8, the difference must be recorded here, transferred to form K 1 or K 3 and recorded in the code <b>170</b> . The application for EBITDA carryforward must also be submitted there.)	+
29. Elimination of the Group EBITDA carried forward from the fifth previous assessment period (Section 12a para. 6 item 2 lit. b) <sup>2)</sup>	-
30. <b>Status of the Group EBITDA carried forward at the end of the assessment period</b> (balance of the values in rows 24 to 29)	

<sup>1)</sup> If, however, the corporation exceptionally has both an interest carryforward and an EBITDA carryforward due to its reorganisation and the interest carryforward cannot be fully deducted from the offsettable EBITDA, the remaining interest carryforward must also be offset against the EBITDA carryforward in a second step.

<sup>2)</sup> Line 29 is not yet relevant for the 2023 assessment.

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 incomplete or incorrect information is a punishable offence. Should I subsequently realise that the above declaration is incorrect or incomplete, I will inform the tax office of this immediately (Section 139 Austrian Tax Procedure Law).

**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)

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Date, signature

