

14. Discount for income from long-term public, non-climate-damaging infrastructure projects within the meaning of Section 12a para. 9	–
15. Taxable EBITDA (balance of values 8 to 14)	
16. Offsettable EBITDA (30 % of the taxable EBITDA from line 15; if the value from line 15 is negative, the value "0" must be entered)	
Determination of the non-deductible interest surplus to be added	
17. Non-deductible interest surplus in accordance with Section 12a para. 1 of the current fiscal year without interest carried forward before offsetting against an EBITDA carryforward (positive value from line 3 less value from line 16, but at least less the tax allowance of EUR 3 million)	
18. Additional non-deductible interest surplus in accordance with Section 12a para. 1 of the current fiscal year without interest carried forward after offsetting against an EBITDA carryforward (Value from line 17 plus the negative value from line 25 ; The value is to be transferred to form K 1, K 2 or K 3 in the code 168 . The application for interest carryforward must also be submitted there)	+
Status of interest carried forward	
19. Status of interest carried forward at the beginning of the current fiscal year (Balance of the values from lines 4 to 6)	
20. Deductible interest carried forward (if the value from line 7 <= value from line 16 or <= tax allowance of EUR 3 million or if the exception for independent corporations or due to the equity ratio comparison applies, the value from line 19 must be entered here; If the value from line 7 > the value from line 16, but the value from line 3 is less than the value from line 16, the value from line 16 minus the value from line 3 must be entered here; ¹⁾ the value entered in line 20 must be entered in form K 1, K 2 or K 3 in code 177)	–
21. Status of the interest carried forward at the end of the fiscal year (value from line 18 plus the value from line 19 minus the value from line 20)	
Status of EBITDA carried forward	
22. Status of EBITDA carried forward at the end of the previous fiscal year	+
23. EBITDA carried forward due to reorganisation	+
24. EBITDA carried up/carried down due to reorganisation	–
25. Offsetting the EBITDA carryforward against a non-deductible interest surplus (Section 12a para. 6 item 2 lit. b) - Utilisation of the EBITDA carryforward (if the value from line 17 >= the balance of the values from lines 22 to 24, the balance of the values from lines 22 to 24 must be entered here; If the value from line 17 < the balance of the values from lines 22 to 24, the value from line 17 must be entered here; ¹⁾ this value must be transferred to form K 1, K 2 or K 3 and entered in code 178)	–
26. Unused offsettable EBITDA of the fiscal year - EBITDA carryforward (if the value from line 16 is greater than the value from line 7, the difference must be entered here, transferred to form K 1, K 2 or K 3 and entered in the code 170 . The application for EBITDA carryforward must also be submitted there.)	+
27. Elimination of the EBITDA carried forward from the fifth preceding fiscal year (Section 12a para. 6 item 2 lit. b) ²⁾)	–
28. Balance of EBITDA carried forward at the end of the fiscal year (balance of the values in lines 22 to 27)	

¹⁾ However, if 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.

²⁾ Line 27 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

