

2023

To

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

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

Tax number
<input type="text"/>
NAME OF THE CORPORATION
<input type="text"/>

Corporate income tax return for 2023

Corporate income tax return for taxpayers with **unlimited** tax liability who are **not** covered by Section 7 para. 3. ¹

Legal provisions without further specification refer to the Corporate Income Tax Act 1988 (Körperschaftsteuergesetz, KStG 1988).

Please note the declaration form completion guide (form K 4). Information on electronic filing of returns can be found at bmf.gv.at or directly at FinanzOnline (<https://finanzonline.bmf.gv.at>). Information on corporate income tax can be found at bmf.gv.at under Findok/Richtlinien (corporate income tax guidelines 2013).

Please send the tax office a balance sheet including a profit and loss statement and any annual report or management report and audit report.

Please check the relevant box.

Address and telephone number of the management	
Seat of the corporation	
Chair or managing director (name, address, telephone number)	
<input type="checkbox"/> A tax-exempt amount pursuant to Section 23 is claimed in the amount of 825	<input type="checkbox"/> A reorganisation took place during the assessment period
<input type="checkbox"/> The application to be handled as a commercial and industrial cooperative society required to provide accounting is withdrawn.	

A copy of the legal basis (e.g. articles of association, deed of foundation) in the currently valid version has already been submitted is included.

Amounts in Euros

1st - 2. Earnings from	1. Agriculture and forestry sectors ² (Section 7 Corporate Income Tax Act 1988, Sections 21 and 24 Austrian Income Tax Act 1988)	2. Business income ³ (Section 7 Corporate Income Tax Act 1988, Sections 23 and 24 Austrian Income Tax Act 1988)
a) As individual entrepreneur - Result from Attachment(s) K 2a		
b) As a participant (co-entrepreneur) - result from Attachment K 11		
c) Application for co-assessment of the operating capital yields not included in points a) and/or b), unless they are to be recorded under codes 917/919 . ⁴		
d) Operating capital yields not included in point c) on which foreign tax deducted at source must be credited.	917	919
Sum from a) to d)	610	636
Capital yields tax to the extent that it applies to domestic operating capital yields ⁴	869	870
Foreign tax deducted at source applicable operating capital yields	923	925
Real estate income tax, to the extent that it applies to income from the sale of real estate ⁵	866	867
Special advance payment, to the extent that this applies to operating income from the sale of real estate ¹⁾	589	591
Foreign tax to be taken into account that applies to income from operational real estate sales	586	588
Withholding tax on earnings from the granting of management rights	286	288

¹⁾ Please note: Please only enter the amount that has been paid as a special advance payment for commercial real estate sales. Paid real estate income tax is not to be entered here, but under codes **866/867**.

3. Income from capital assets insofar as they do not need to be recorded under point 17 (Section 7 Corporate Income Tax Act 1988, Section 27 Austrian Income Tax Act 1988)

For income from capital assets, please use attachment K 2kv

4. Income from renting and leasing (Section 7 Corporate Income Tax Act 1988, Section 28 Austrian Income Tax Act 1988)

Of land and buildings - result from the Attachment(s) K 2b	
b) As a participant (co-entrepreneur) - result from Attachment K 11	
c) Income from the sale of rent and lease payments (Section 28 para. 1 item 4 Austrian Income Tax Act 1988)	546
d) Income from the granting of management rights (Section 107 Austrian Income Tax Act 1988), taxable <input type="checkbox"/> at 33% of the payment amount (excluding VAT) <input type="checkbox"/> in the amount substantiated by an expert opinion (standard taxation option pursuant to Section 107 para. Austrian Income Tax Act 1988 in conjunction with Section 24 para. 7)	547
e) Other rental and lease income (e.g. income from business leasing after business closure)	818
Sum of 4. a) to e)	650
4.1 Deductible fifteenth of a loss from private real estate sales in the assessment year pursuant to point 5.1.3 or a previous year (maximum balance from points a), b) and c)	973
4.2 <input type="checkbox"/> I request to offset 60% of the loss from private real estate sales of the assessment year with the balance from income derived from rental and leasing according to points a, b, and c. To be taken into account (60% of the amount pursuant to point 5.1.3, at most the balance)	974

5. b) Income from real estate sales

(insofar as it does not need to be recorded under point 17, Section 7 Corporate Income Tax Act 1988, Section 30 Austrian Income Tax Act 1988) **7**

<input type="checkbox"/> The sale (also) relates to real estate that was previously removed from business assets at book value.	
5.1 Income from real estate sales excluding against annuity	
5.1.1 Income calculated as a lump sum from the sale of real estate (Section 30 para. 4 Austrian Income Tax Act 1988 "Old assets") (14% of the sale proceeds; Section 30, para. 4, item 2, Austrian Income Tax Act 1988)	572 +
Income from the sale of real estate in the event of rededication (60% of the sale proceeds; Section 30 para. 4 item 1 Austrian Income Tax Act 1988)	573 +
5.1.2 Income from the sale of real estate not calculated as a lump sum (Section 30 para. 3 Austrian Income Tax Act 1988, "New assets" and with option pursuant to Section 30 para. 5 Austrian Income Tax Act 1988 also "Old assets")	574
5.1.3 Sum of codes 572, 573, 574	
5.2 Income from real estate sales against annuity ("old and new assets"; (Section 30a, para. 4, Austrian Income Tax Act 1988)	575
5.3 Creditable real estate income tax , applicable to income from private real estate sales and paid by the third party ²⁾	576
5.4 Paid special advance payment , insofar as it relates to income from private real estate sales ³⁾	579
5.5 Foreign tax credit applicable to income from private real estate sales	578

6. Income from services

(excluding income from private real estate sales, unless to be recorded under point 17) **8**

6.1 Other income (Section 7, Section 29 Austrian Income Tax Act 1988 and Section 31 Austrian Income Tax Act 1988)	660
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7. Carryforward regulations (Section 2 para. 2a Austrian Income Tax Act 1988) 9

7.1 Non-compensable losses pursuant to Section 2 para. 2a Austrian Income Tax Act 1988 of the assessment year	638 +
7.2 Non-compensable losses pursuant to Section 2 para. 2a Austrian Income Tax Act 1988 from previous years must be offset	639 -

2) **Please note:**

- If the assessment option is exercised, only the real estate income tax paid for those sales transactions that are included in the assessment on the basis of the option may be entered here if there are several sales transactions.
- If a **special advance payment** (Section 30b para. 4 Austrian Income Tax Act 1988) was paid into the tax account, this **must not be entered** here. The special advance payment will be taken into account automatically.

- 3) **Please note:** Please only enter the amount that has been paid as a special advance payment for private property sales. Paid real estate income tax is not to be entered here, but under code **576**.





8. Subsequent taxation		
8.1 Subsequent taxation of foreign losses (Section 2 para. 8 item 4 Austrian Income Tax Act 1988)	792	+
9. Foreign Income		
Passive income that needs to be added from low-taxed foreign corporations and establishments pursuant to Section 10a (value from code 9267 from K 2a)	599	
Actual creditable tax burden of the controlled corporation/establishment applicable to passive income under code 599	318	
Creditable comparable foreign upstream additional taxation applicable to passive income under code 599	319	
Taxable investment income pursuant to Section 10a para. 7 (sum from code 297 K 2kv and code 9081 K 2a)	289	
Foreign corporate income tax must be credited against this in the amount of (sum from code 298 K 2kv and code 9088 K 2a)	290	
Foreign corporate income tax must be credited against this in the amount of (sum from code 299 K 2kv and code 9089 K 2a)	291	
Other foreign income (except capital yields according to Attachment K 2kv)	10 840	
Foreign tax must be credited against this (excluding tax deducted at source pursuant to K 2kv, code 900 and 901)	10 841	
Earnings do not include: Positive income for which the taxation right belongs to another state owing to double taxation conventions.	11 678	
Foreign losses When determining income, foreign losses determined in accordance with Austrian tax law were taken into account at most to the extent of the loss under foreign tax law (Please note: The codes 746 and/or 944 must be filled out in any case when taking foreign losses into account Losses taken into account from countries with which comprehensive administrative assistance exists	746	
Losses taken into account from countries with which no comprehensive administrative assistance exists	944	
10. Total amount of income before applying point 12 <i>Must be filled out in any case if point 12 is being taken into account.</i>		

11. Tax assessment according to Section 26 c for income to be apportioned to the years 2022 and 2023		
11.1 To be filled out only if a pro-rata allocation pursuant to Section 26c item 85 lit. b is intended:		
Start of the fiscal year	T T M M J J J J	End of the fiscal year T T M M J J J J
11.2 Only to be completed if the allocation of business income must be based on an interim financial statement as at 31 December 2022 :		
Amount of profit/loss until 31.12.2022		

12. Interest barrier (Section 12a)		
<input type="checkbox"/> The interest barrier does not apply owing to the exception for independent corporations (Section 12a para. 2)		12
<input type="checkbox"/> Interest surplus that is non-deductible pursuant to Section 12a para. 1 was deducted in full because the requirement of Section 12a para. 5 was met (equity ratio comparison) (Code 168 must not be entered).	13	
Additional non-deductible interest surplus pursuant to Section 12a Corporate Income Tax Act 1988		
<input type="checkbox"/> It is requested that the amount of code 168 be taken into account as interest carryforward in later business years. Please enclose Attachment K 12a	14 168	+
Deductible interest carryforward pursuant to Section 12a para. 6 item 1 Corporate Income Tax Act 1988 (Please enclose Attachment K 12a)	177	-
<input type="checkbox"/> It is requested that the unused taxable EBITDA be carried forward to the five subsequent business years in the amount of (EBITDA carryforward): Please enclose Attachment K 12a	15 170	+
Use of the EBITDA carryforward pursuant to Section 12a para. 6 item 2 litera b Corporate Income Tax Act 1988 (Please enclose Attachment K 12a)	178	-

13. Total amount of income (after taking into account point 12) <i>Does not need to be filled in</i>		
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14. Special expenses		
14.1 Loss deduction		
a) Open loss deductions from previous years		619
b) Income included in the total income pursuant to Section 8 para. 4 item 2 litera b to calculate the carryforward limit	16	624
14.2 Other special expenses pursuant to Section 8 para. 4 item 1		
a) Annuities and ongoing charges		713
b) Tax advisory fees		714
c) Donations to beneficiary research and teaching institutions, museums, cultural institutions the Federal Monuments Office, Disabled sports umbrella organisations, the International Anti-Corruption Academy, etc.		715
d) Donations to charitable organisations, beneficiary fundraising associations, etc. 4)		451
e) Donations to environmental organisations and animal shelters 4)		562
f) Donations to voluntary fire brigades and state fire brigade associations 4)		563
g) Donations to the endowment of a charitable foundation 4)		564
h) Donations to the Innovation Foundation for Education and its sub-foundations 4)		567

15. Recapitalisation gains		
Profits from a debt reduction within the meaning of Section 23a		669
Quota to be paid in percent		668

16. Payment of tax in instalments, non-assessment		
16.1 <input type="checkbox"/> I am applying to pay the tax liability arising pursuant to Section 6 item 6 litera a and b Austrian Income Tax Act 1988 in instalments for an amount included in the income.	17	978
Of this amount, the following is attributable to		
16.1.1 <input type="checkbox"/> fixed assets (5 instalments) of	17	559
16.1.2 <input type="checkbox"/> current assets (2 instalments) of		991
16.2 <input type="checkbox"/> I am applying to pay the tax liability arising pursuant to Section 27 para. 6 item 1 lit. a in conjunction with Section 6 item 6 lit. c and d Austrian Income Tax Act 1988 in 5 instalments for an amount included in the income	18	980
16.3 In the event of an exchange of shares in the course of contributions that were decided or contractually signed after 31.12.2019:		
<input type="checkbox"/> pursuant to Section 17 para. 1a of the Austrian Reorganisation Tax Act, an application is made not to assess the tax liability for an amount included in the income of		153

17. Special regulations for private foundations		
17.1 Income from investments pursuant to Section 13 para. 2 19		
a) Tax-exempt investment income pursuant to Section 10 para. 1 item 1 to 4		830
Capital gains tax must be credited on this in the amount of		845
b) Tax-exempt investment income pursuant to Section 13 para. 2 in conjunction with Section 10 para. 1 items 5, 6 and 7		831
c) Taxable investment income pursuant to Section 10a para. 7 - please fill out Attachment K 12 for the affected investments		293
Foreign corporate income tax must be credited against this in the amount of		294
Foreign tax deducted at source must be credited against this in the amount of		295
17.2 Intermediate taxation pursuant to Section 13 para. 3		
a) Domestic income pursuant to Section 13 para. 3 item 1 litera a		882
a) Foreign income pursuant to Section 13 para. 3 item 1 litera a		883
c) Domestic income pursuant to Section 13 para. 3 item 1 litera b and c (capital yields and derivatives)		884
d) Foreign income pursuant to Section 13 para. 3 item 1 litera b and c (capital yields and derivatives)		996

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





e) Income pursuant to Section 13 para. 3 item 1 litera d (cryptocurrencies)	179	
f) Income pursuant to Section 13 para. 3 item 2 (real estate sales)	885	
Donations made during the assessment period within the meaning of Section 27 para. 1 item 7 Austrian Income Tax Act 1988, from which capital yields tax was withheld and paid and for which no capital yields tax relief or rebate has been made. Note: Donations for which a partial capital yields tax relief or rebate has been made are only to be taken into account proportionately (Section 13 para. 3 or Section 24 Para 5)	20 702	—
Transferred hidden reserves pursuant to Section 13 para. 4 items 1 and 4	703	—
Sum of codes 882 through 703		
17.3 a) Donations to beneficiary research and teaching institutions, museums, cultural institutions, the Federal Monuments Office, disabled sports umbrella organisations, the International Anti-Corruption Academy, etc.	21 161	
b) Donations to charitable organisations, beneficiary fundraising associations, etc. 4)	21 162	
c) Donations to environmental organisations and animal shelters 4)	21 163	
d) Donations to voluntary fire brigades and state fire brigade associations 4)	21 164	
e) Donations to the endowment of assets of a charitable foundation 4)	21 165	
f) Donations to the Innovation Foundation for Education and its sub-foundations 4)	21 166	
Foreign taxes deducted at source must be credited against the interim tax in the amount of	708	
17.4 Credit of the interim tax upon dissolution of the private foundation pursuant to Section 24 para. 5 item 6		
Owing to <input type="checkbox"/> revocation <input type="checkbox"/> other reasons	Resolution to wind up from:	Date
Credit of the interim tax that has not yet been offset	821	

18. Other		
A surcharge pursuant to Section 22 para. 3 of 25% of the following amount must be paid	849	
An application to offset foreign corporate income tax from previous years is made for the following amount (credit carry-forward, Section 10a, para. 9)	22 850	
Withholding tax to be taken into account pursuant to Section 107 of the Austrian Income Tax Act 1988, which applies to private income	6 296	
Income that is privileged in accordance with the Energy Promotion Act (<i>Energieförderungsgesetz</i> , EnFG) Please note: The privilege is applicable only if operations started before 1 January 2020.	670	

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

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)

Date, signature

