



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

2024

Official form,

ssible.

er Date of birth (If **no** social security

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.

[illegible]

Please fill out this attachment completely, sign it and submit it to the tax office at the same time as your income tax return (E 1 or E 7).
If reference is made to legal provisions without further specification, this means the Austrian Income Tax Act 1988.

Name and address of the partnership/association: Tax number					Total
	<input type="checkbox"/> Investment is held in business assets ¹⁾	<input type="checkbox"/> Investment is held in business assets ¹⁾	<input type="checkbox"/> Investment is held in business assets ¹⁾	<input type="checkbox"/> Investment is held in business assets ¹⁾	
	<input type="checkbox"/> The result was determined by small business lump sum ²⁾	<input type="checkbox"/> The result was determined by small business lump sum ²⁾	<input type="checkbox"/> The result was determined by small business lump sum ²⁾	<input type="checkbox"/> The result was determined by small business lump sum ²⁾	
1. Earnings from agriculture and forestry					

1 If the investment is held as business assets, is the profit/loss share pursuant to **point 1, 2 or 3** (without making deductions according to points 4 or 5) under code **9237** of attachment E 1a. A separate (additional) statement in items 10 to 12 line 2 of the income tax return (E 1) is not required. For limited taxpayers, the profit/loss share according to **item 8** in form E 7 must be included in items 1 to 3, line 1. A separate (additional) statement in points 1 to 3 line 2 is not required.

2) Applies only to income from **self-employed work** or income from **commercial operation**. The field must be ticked if the (proportionate) result from the partnership/joint partnership was determined by small business flat-rate (section 17 para. 3a). **Please note:** In this case, the small business flat rate for a sole proprietorship (form **E 1a-K**) **may not** be claimed. Otherwise the assessment procedure would have to be changed.

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2. Income from self-employment					
3. Income from commercial operation					
4. Deduction of income included in the profit/loss share that is subject to final taxation or a special tax rate from the provision of capital (capital yields) and/or the positive balance of capital gains and losses from business capital assets. ^{3), 5)}	–	–	–	–	–
5. Deduction of capital gains contained in the profit/loss share relating to business premises, insofar as the special tax rate is applicable to them. ^{4), 5)}	–	–	–	–	–
6. Deduction of tax-exempt income of natural persons from the profit/loss share resulting from the feed-in of electrical energy from photovoltaic systems ⁶⁾	–	–	–	–	–
7. Addition of business income on the occasion of granting easements when exercising the regular taxation option (section 107 para. 11 of the Austrian Income Tax Act 1988) ⁷⁾	+	+	+	+	+
8. Business income after considering points 4 to 7 ⁸⁾					
9. Income from rentals and leasing					
10. 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 Austrian Income Tax Act 1988) ⁷⁾					
11. Earnings from letting and leasing after considering point 10 ⁹⁾					

³⁾ **Please note:** If the profit is offset against a carryforward pursuant to section 23a, only the reduced amount (possibly 0) must be entered here. The income deducted here must be included in the income tax return (E 1) for standard taxation in points 10 to 12 line 6, for taxation with the special tax rate in points 10 to 12 line 10, 11, 12, 13.

⁴⁾ **Please note:** If the profit is offset against a carryforward pursuant to section 23a, only the reduced amount (possibly 0) must be entered here. The income deducted here must be transferred to the income tax return (E 1) in the case of standard taxation to points 10 to 12 line 7, in the case of taxation with the special tax rate to points 10 to 12 line 14, 15.

⁵⁾ If necessary, corrections regarding the tax-free profit allowance should also be made here insofar as this is based on capital gains relating to business capital assets or there are no business premises that are taxed at a special tax rate (no exercise of the standard taxation option pursuant to point 8.1 or point 8.2 in Form E 1). In such cases, the value reduced by the pro rata tax-free profit allowance attributable to this income is to be adopted in Form E 1.

⁶⁾ The tax exemption pursuant to section 3 para. 1 item 39 for income from the feed-in of electrical energy from photovoltaic systems is not related to the business and, pursuant to margin note 3131i of the Austrian Income Tax Guidelines 2000, is not yet to be taken into account in the determination procedure (section 188 of Tax Code); the share of the results should be determined without reduction, and the exemption is then to be taken into account within the framework of the income tax procedure of the participant. The income to be excluded, if applicable, should be entered here.

⁷⁾ Income from the granting of management rights (section 107 Income Tax Act) is subject to withholding tax and does not have to be assessed. If you wish to have the income attributable to you pro rata taxed according to the general tax scale (regular taxation option, section 107 para. 11), the income (taking into account any tax-free profit allowance and /or amounts that are deductible according to section 15 LuF Flat-rate Ordinance 2015) to be entered here. You will then be included in the result from attachment E 11. If the participation is held as business assets, do not enter the income here, but under code 9326 of attachment E 1a. To exercise the standard taxation option, please check point 8.3 on form E 1. The withholding tax to be credited must be entered in form E 1 under code 286/287/288, if it is business income. In the case of income from renting and leasing, the creditable withholding tax must be entered in form E 1 under code 596.

⁸⁾ Please enter this amount in the income tax return (E 1) in points 10 to 12 line 2 in the income tax return for persons with limited tax liability (E 7) in points 1 to 3 line 2 or point 6 line b.

⁹⁾ Please enter this amount in the income tax return (E 1) in point 18.2 or in the income tax return for transfer limited taxpayers (E 7) to point 6b).





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.	342				
Investment losses from previous years are to be offset against positive investment income in the amount of:	346				
When determining the earnings, donations, grants for the endowment of a charitable foundation or grants to the Innovation Foundation for Education and its sub-foundations were taken into account in the amount of	930				
Capital yields tax applicable to operating capital gains					
Foreign withholding tax 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)).					

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 incomplete or incorrect 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 pursuant to section 139 of the Austrian Tax Procedure Law.

Date, signature

