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Bunde	Finanz
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To

Finanzamt Österreich, Postfach 260, 1000 Wien

Finanzamt für Großbetriebe, Postfach 251, 1000 Wien

Earnings from agriculture and forestry

if no consolidation into a lump sum is claimed

2024

Income from self-employment

Please fill out in CAPITAL LETTERS and only in black or blue colour. Amounts in euros and cents (right-aligned). In any case, the fields with a strong border must be filled out.

It is also permissible in this statement to use the language of a recognised ethnic group.

Tax number	10-digit social security number according to e-card $^{\scriptsize 1)}$	Date of birth (If no social security number available, in any case to fill in			
		DDMMYYYY			
SURNAME					
NAME	TITLE				
		0, 7/1			

Filling-in help for the income tax return (E 1) individual entrepreneurs (business income) for 2024

Please note the filling-in help for this supplement (E 2). Fill out one supplement for each company and fiscal year.

If reference is made to legal provisions without further specification, this means the Austrian Income Tax Act 1988.

☐ Income from commercial operation					
Please note: If you only use the full flat rate for, food retailers or general merchants, only items 1 and 7 (as well as 3 and 8,					
if applicable) are relevant. If the profit is determined exclusively using small bus	siness flat rate and there was no sale/cessation of a busine	255.			
no determination of a transitional profit/loss and/or no proper		55,			
	Please check the relevant bo	ox.			
1. Current address					
Postcode Company address (town, street, square, ho	use no., staircase, door no.)				
State (only fill in if not in Austria)					
2. Information about the operation					
Accounting pursuant to section 4 para. 1 section 5 2	Complete statement of cash-basis accounting pursuant to section 4 para. 3	3			
VAT gross system VAT net system 4	Lump sum deduction pursuant to section 17 para. 1	5			
Hospitality consolidation into a lump sum 6	Chemist consolidation into a lump sum	7			
Artist, writer consolidation into a lump sum	Sales representative consolidation into a lump sum	9			
	Athletes consolidation into a lump sum 10 Consolidation into a lump sum for non-accounting traders				
Small business flat-rate (only) in the event of the sale/cessation of a business and/or transitional profit/loss and/or property withdrawal at book value					
Industry code (ÖNACE 2008) according to E 2 Please fill out! Mixed operation 13					
Application pursuant to section 5 para. 2 is made ("continuation option") The application pursuant to section 5 para. 2 ("continuation option") is revoked 14					
Start of the business year (DD.MM.YYYY) 15 End of the business year (DD.MM.YYYY) 15					
I claim relief from double taxation based on the Federal Law Gazette II No. 474/2002.					
The company was reorganised during the assessment period					

E 1a-UK-2024 Bundesministerium für Finanzen – 12/2024 (Aufl. 2024)

3. Property withdrawal at book value (tick where applicable and complete item 8)

In the fiscal year, one or more properties were removed from the business assets at book value.

4. Profit determination 17

As a rule, income/operating income and expenses/operating expenses unsigned must	be sta	ated. Only	y if a ratio results in a negative
value, a negative sign ("-") must be indicated. Earnings/income			Amounts in euros and cents
Income/operating income (proceeds from goods/services) excluding those recorded in a notification pursuant to section 109a - EKR 40-44 - including own consumption (withdrawal values from current assets) Be aware that: This code must be filled out (section 61 para. 5 FFC). If necessary, enter the value "0".	18	9040	Amounts in earlos and cents
Earnings/income recorded in a notification pursuant to section 109a EKR 40-44 Please note: This code must be filled out (section 61 para. 5 FFC). If necessary, enter the value "0".	19	9050	
Investment income/withdrawal values from fixed assets EKR 460-462 before any resolution to 463-465 or 783	20	9060	
Only for balance sheet accountants: Internally produced and capitalised assets EKR 458-459	21	9070	40,
Only for balance sheet accountants: Inventory changes EKR 450-457	22	9080	:0
Other income/operating income (e.g. financial income, profit shares from a silent partnership) - Balance (For VAT gross system: incl. VAT credit, but without code 9093)	23	9090	
Only for VAT gross system: VAT paid for supplies and other services (Attention: Only fill in if the operating income is stated without VAT)	24	9093	0, 414
Total expenses/operating expenses (does not have to be filled in)		.10	
Expenses/Operating Expenses			
Goods, raw materials, auxiliary materials EKR 500-539, 580	25	9100	
Provided personnel (external personnel) and external services EKR 570-579, 581, 750-753	26	9110	
Personnel expenses ("own personnel") EKR 60-68	27	9120	
Depreciation of fixed assets (e.g. depreciation, low-value assets, EKR 700 - 708), unless they are under code 9134 and/or 9135 , must be recorded.	28	9130	
Declining depreciation for wear (section 7 para. 1a)	29	9134	
Accelerated depreciation of buildings (section 8 para. 1a and section 124b item 451)	30	9135	
Only for balance sheet accountants: Depreciation of current assets, to the extent that they exceed the customary depreciations in the company - EKR 707 - and allowances for receivables, to the extent that they should not be recorded in code 9142	31	9140	
Allocation/reversal of flat-rate value adjustments to receivables Be aware that : For reversals, the amount must be entered with a negative sign.	32	9142	
Maintenance (maintenance costs) for buildings EKR 72	33	9150	
Travel expenses including mileage allowance and daily allowances (but not actua motor vehicle costs) EKR 734-737	34	9160	
Flat rate of 50% of the costs one week, month or annual mass transit pass	35	9165	
Actual motor vehicle costs (without depreciation for wear and tear, leasing and mileage allowance) EKR 732-733	36	9170	
Rental and leasing expenses EKR 740-743, 744-747	37	9180	
Commissions to third parties, licence fees EKR 754-757, 748-749	38	9190	
Advertising and representation expenses, donations, tips not to be recorded under codes 9243 to 9209	39	9200	
EKR 765-769	33	7200	
Book value of disposed assets EKR 782	40	9210	
Work room No entry may be made under code 9215 , 9216 or 9217 . Can only be deducted if the study is the centre of all business activity.	41	9275	



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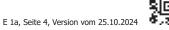
			
Small workplace flat rate (300 euros for a full business year) No entry may be made under code 9275 or 9217 .	42	9215	
Expenses/expenses for ergonomically suitable furniture (e.g. desk, swivel chair, desk lamp up to a maximum of 300 euros. No entry may be made under code 9275, 9217 or 159			
(form E 1). Only expenses/expenditure for the year under review and any surplus from a previous year are to be stated here.	43	9216	
Large workplace allowance (1,200 euros for a full fiscal year)	44	9217	
Interest and similar expenses EKR 828-834	45	9220	
Profit shares of genuine silent partners within the meaning of section 27 para. 2 item 4	46	9258	
Own compulsory insurance contributions, contributions to pension and support institutions and contributions to self-employed provision	47	9225	A 11
Company donations to beneficiary research and teaching institutions, museums, cultural institutions, the Federal Monuments Office and the International Anti-Corruption Academy ^{2) 3)}	48	9243	los
Company donations to charitable organisations ^{2) 3)}	48	9244	
Company donations to environmental protection organisations and animal welfare organisations ^{2) 3)}	48	9245	Clo
Company donations to voluntary fire brigades and state fire brigade associations ^{2) 3)}	48	9246	7/14.
Company donations to sports facilities ^{2) 3)}	48	9206	Ol.
Company donations to kindergartens ^{2) 3)}	48	9207	
Company donations to schools ^{2) 3)}	48	9208	
Company donations to other beneficiary organisations not covered under codes 9243 to 9208 ^{2) 3)}	48	9209	
Business contributions in the assessment year to endow the assets of a charitable foundation (section 4b) $^{2)3)}$	49	9261	
Company contributions in the assessment year to the Innovation Foundation for Education and/or its sub-foundations (section 4c) $^{2)}$ $^{3)}$	50	9262	
Miscellaneous expenses/operating expenses not included in the above ratios (excluding flat-rate operating expenses), changes in capital - balance (With VAT gross system: including VAT payment charge, but without code 9233)	51	9230	
Only for VAT gross system: VAT paid for supplies and other services (Attention: may only be filled in if the operating expenses are stated without VAT)	24	9233	
Flat-rate operating expenses	52	9259	
Total expenses/business expenses (does not have to be filled in)			
Earnings from operationally held participations in partnerships - result from attachment E 11		9237	
When determining positive income pursuant to code 9237 donations from business assets were taken into account 9249			
Profit/Loss [If no corrections and additions pursuant to point 5., please enter this amount in form E 1 in points 10), 11) or 12).]	53		
5. Corrections and additions to the profit determination according to point 4 (tax in			
Profit-increasing corrections must be entered without a sign, profit-reducing corrections multiple investment allowance and eco-surcharge	st be	entered v	with a negative sign ("-").
Investment allowance (10%) Be aware that: Not applicable to the consolidation into a lump sum based on section 17	55	9276	
Eco-investment allowance (15%) Be aware that: Not applicable to the consolidation into a lump sum based on section 17	56	9277	
Investment allowance subject to subsequent taxation	57	9337	
Eco-surcharge for expenses in residential buildings (section 124b item 452 lit. a) Be aware that: Economic assets for which an investment allowance is claimed	FC	0220	
are not entitled to an eco-surcharge	58	9338	

²⁾ Note: The amounts to be entered here must not be included in an electronic special expense data transmission to the tax office. If this is the case, you will need to correct the special expense data transmission. Use form L 1d.

³⁾ It can only be deducted if the respective institution is included in the list of beneficiary donation institutions of the Federal Ministry of Finance is included.



they are to be recorded under code 9269 Corrections to be precorded under code 9269 Corrections by Description of the dassets pursuant to code 9135, insofar as accelerated depreciation of buildings (section 8 pars. 1 a and section 124b item 451) is affected 9269 Corrections pursuant to section 7 para. 1 at to digressive depreciation pursuant to section 124b item 472 litera an inconjunction with litera c (cold recovables') Fifth of a reserve amount to be recorded in the 2024 assessment pursuant to section 124b item 372 litera in conjunction with litera c (cold accovables') Fifth of a reserve amount to be recorded in the 2024 assessment pursuant to section 124b item 372 litera in conjunction with litera c (cold amounts') Corrections to motor vehicle costs Corrections to rental and lesse expenses, leasing (EKR 740-743, 744-747) code 9180 Occrrections to rental and lesse expenses, elasing (EKR 740-743, 744-747) code 9180 Occrrections regarding donations under codes 9243 to 9209 Corrections regarding donations under codes 9243 to 9209 Corrections regarding grants to the Innovation foundation for Education and others sub-foundations - Code 9261 Corrections regarding grants to the Innovation foundation for Education and others sub-foundations - Code 9265 Corrections regarding grants to the Innovation foundation for Education and others sub-foundations - Code 9265 Corrections regarding grants to the Innovation foundation for Education and others sub-foundations - Code 9265 Corrections regarding grants to the Innovation foundation for Education and others sub-foundations - Code 9265 Corrections regarding grants to the Innovation foundation for Education and others sub-foundations - Code 9265 Di Consideration of final taxed Innovation foundation for Education and others sub-foundations - Code 9269: If the Code 9265 Di Consideration of Innovation foundation for Innovation foundation for Code 9265 Di Consideration of Innovation foundation for Innovation foundation for Code 9265 Di Code 9269: If the Cod	Corrections						
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Adjustments to income from the sale, removal or addition or depreciation of business premises that are not subject to tariff tax Adjustments to income from the sale, withdrawal, or appreciation or depreciation of business premises that are not subject to tariff tax Adjustments to income from the sale, withdrawal, or appreciation or depreciation of business properties that are not subject to tariff tax and the subject to tariff tax and tax and the subject to tariff tax and tax a	enter this as a minus,	Canital lagge		0			
Income nor recorded under point 4 on the occasion of the granting of management rights (section 107), to the extent of 33% of the payout amount (excluding VAT) in the amount substantiated by an expert opinion must be taxed (exercise of the standard taxation option according to section 107 para. 11). A change of the method for determining the profit (section 4 para. 10) was made. A mount of the transitional gain/transitional loss (losses in full if no entry is to be made in code 9242) Other changes – Balance Profit/Loss after making the above corrections and additions	negative, enter	Capital losses	.00	nositive/	69		
Adjustments to income from the sale, withdrawal, or appreciation or depreciation of business properties that are not subject to tariff taxation. Note on entry under code 9316: If the balance is positive, enter this as a minus, if the balance is positive, enter this as a minus, if the balance is negative, enter 40% of this balance as a plus. Capital loss(es) Capital loss(es) Capital loss(es) Balance Dositive/negative balance Balance Dositive/negative balance Positive/negative balance Positive/negative balance 9316 Income not recorded under point 4 on the occasion of the granting of management rights (section 107), to the extent of 33% of the payout amount (excluding VAT) in the amount substantiated by an expert opinion must be taxed (exercise of the standard taxation option according to section 107 para. 11). 73 9326 A change of the method for determining the profit (section 4 para. 10) was made. Amount of the transitional gain/transitional loss (losses in full if no entry is to be made in code 9242) One-sevenths amounts from a transition loss of the current year and/or a previous year 75 9242 Surcharge/discount pursuant to section 4 para. 2 Profit/Loss after making the above corrections and additions	balance as a plus.		110	negative balanc			
Properties that are not subject to tariff taxation 71 9285	Income from the sale	, removal or addition	or depreciation of busine	ess premises tha	t are	not sub	ject to tariff tax 70
code 9316: If the balance is positive, enter 40% of this balance as a minus, if the balance as a minus, if the balance as a pilus. Income not recorded under point 4 on the occasion of the granting of management rights (section 107), to the extent of 33% of the payout amount (excluding VAT) in the amount substantiated by an expert opinion must be taxed (exercise of the standard taxation option according to section 107 para. 11). A change of the method for determining the profit (section 4 para. 10) was made. Amount of the transitional gain/transitional loss (losses in full if no entry is to be made in code 9242) One-sevenths amounts from a transition loss of the current year and/or a previous year Telephone Telep	Adjustments to income properties that are not s	from the sale, withdraw subject to tariff taxation	al, or appreciation or deprec	iation of business	71	9285	
balance is positive, enter this as a minus, if the balance is negative, enter 40% of this balance as a plus. Balance Capital loss(es) Balance Dositive/ negative balance Positive/ negative balance Positive balance Positi	code 9316 : If the	Capital yield(s) pursuant to section 30	19				
positive/ negative balance as a plus. Balance	enter this as a minus,	70,40					
Income not recorded under point 4 on the occasion of the granting of management rights (section 107), to the extent of 33% of the payout amount (excluding VAT) in the amount substantiated by an expert opinion must be taxed (exercise of the standard taxation option according to section 107 para. 11). A change of the method for determining the profit (section 4 para. 10) was made. Amount of the transitional gain/transitional loss (losses in full if no entry is to be made in code 9242) One-sevenths amounts from a transition loss of the current year and/or a previous year Telephone T	negative, enter 40%	Capital loss(es)		1	[73]		
to the extent of 33% of the payout amount (excluding VAT) in the amount substantiated by an expert opinion must be taxed (exercise of the standard taxation option according to section 107 para. 11). A change of the method for determining the profit (section 4 para. 10) was made. Amount of the transitional gain/transitional loss (losses in full if no entry is to be made in code 9242) One-sevenths amounts from a transition loss of the current year and/or a previous year Surcharge/discount pursuant to section 4 para. 2 Other changes – Balance Profit/Loss after making the above corrections and additions	plus.	Balance				9316	
in the amount substantiated by an expert opinion must be taxed (exercise of the standard taxation option according to section 107 para. 11). A change of the method for determining the profit (section 4 para. 10) was made. Amount of the transitional gain/transitional loss (losses in full if no entry is to be made in code 9242) One-sevenths amounts from a transition loss of the current year and/or a previous year Surcharge/discount pursuant to section 4 para. 2 Other changes – Balance Profit/Loss after making the above corrections and additions	Income not recorded und	der point 4 on the occas	ion of the granting of mana	gement rights (s	ection	107),	
must be taxed (exercise of the standard taxation option according to section 107 para. 11). A change of the method for determining the profit (section 4 para. 10) was made. Amount of the transitional gain/transitional loss (losses in full if no entry is to be made in code 9242) One-sevenths amounts from a transition loss of the current year and/or a previous year Surcharge/discount pursuant to section 4 para. 2 Other changes – Balance Profit/Loss after making the above corrections and additions		• •					
A change of the method for determining the profit (section 4 para. 10) was made. Amount of the transitional gain/transitional loss (losses in full if no entry is to be made in code 9242) One-sevenths amounts from a transition loss of the current year and/or a previous year Surcharge/discount pursuant to section 4 para. 2 Other changes – Balance Profit/Loss after making the above corrections and additions	_ \ \ \ \ \ \		·	107 para. 11).	73	9326	
(losses in full if no entry is to be made in code 9242) One-sevenths amounts from a transition loss of the current year and/or a previous year Surcharge/discount pursuant to section 4 para. 2 Other changes – Balance Profit/Loss after making the above corrections and additions				was made.		12.2.2	
Surcharge/discount pursuant to section 4 para. 2 Other changes – Balance Profit/Loss after making the above corrections and additions 76 9247 9290				74	9010		
Other changes – Balance Profit/Loss after making the above corrections and additions 9290	One-sevenths amounts from a transition loss of the current year and/or a previous year		75	9242			
Profit/Loss after making the above corrections and additions	Surcharge/discount pursuant to section 4 para. 2		76	9247			
Profit/Loss after making the above corrections and additions	Other changes – Balance			77			
	Profit/Loss after making the above corrections and additions						



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Tax-free profit allowance 78			
Basic allowance (if no full flat-rate for grocery retailers or general goods dealers pursuant to point 6 is claimed)	79	9221	_
on commed)			
The basic allowance is waived or is not available	80		
Investment-related tax-free profit allowance for tangible assets	81	9227	_
Investment-related tax-free profit allowance for securities	82	9229	_
Subsequent tax-free profit allowance	83	9234	
Sale/closing of business, income to be eliminated		'	
(Part of the) business was sold or given up			~1
An application pursuant to section 24 para. 6 is made			
	84	9020	
Amount of capital gain (before exemption)/capital loss (section 24)	U-T	3020	140
Fax exempt amount for capital gains pursuant to section 24 para. 4	85	9021	-
Amount of profit or loss to be eliminated	86	9030	
Taxable profit/loss [Please enter this amount in form E 1 in points 10), 11) or 12).]	87	S	, 111,
6. Balance sheet items (ONLY for balance sheet accountants pursuant to sections 4	para	. 1 or 5)	
Private withdrawals (less private deposits)	10		O.
EKR 96 (In the case of negative amounts, always state the sign!)	88	9300	
Real estate EKR 020-022	89	9310	
Buildings on own land EKR 030, 031	90	9320	
EKR 030, 031 Financial assets EKR 08-09 Inventories EKR 100-199 Trade receivables	91	9330	
Inventories EKR 100-199	92	9340	
Trade receivables EKR 20-21	93	9350	
Other provisions (excluding provisions for severance payments, pensions and taxes)			
unless they must be recorded under code 9363 - EKR 304 - 309	94	9360	
General provisions for other contingent liabilities	95	9363	
Liabilities to credit institutions and financial institutions EKR 311-319	96	9370	
7. Income from commercial full flat rate for grocery retailers or general store trade	rs		97
,0 (0		0005	
Lump sum income		9006	
Code 9006 contains a basic allowance of		9007	
A change of the method for determining the profit (section 4 para. 10) was made.			
Amount of the transitional gain/transitional loss (losses in full if no entry is to be made in code 9242)	74	9010	
611.6		9242	
One-sevenths amounts from a transition loss of the current year and/or a previous year (Part of the) business was sold or given up	75	7242	
An application pursuant to section 24 para. 6 is made			
Amount of capital gain (before exemption)/capital loss (section 24)	84	9020	
	85	9021	_
Tax exempt amount for capital gains pursuant to section 24 para. 4		7021	
The company was reorganised during the assessment period			

8. Properties withdrawn at book value 98	
Property 1	
Cadastral community number (KGNR)	
Registry number (EZ)	Property number (GST-NR)
	Troperty number (GST NIV)
Amount of the book value of real estate	
American of the cheer to be a local to a fit of health and the cheer the che	
Amount of the book value of the building	
Property 2 Cadastral community number (KGNR)	4
Registry number (EZ)	Property number (GST-NR)
	4.0
Amount of the book value of real estate	
Amount of the book value of the building	
Property 3	
Cadastral community number (KGNR)	
Registry number (EZ)	Property number (GST-NR)
(==)	Property number (GST-NR)
	0
Amount of the healt value of real estate	
Amount of the book value of real estate	wion sistant
Amount of the book value of the building	
Tanioani or are book tande or are banding	ornada
One or more further withdrawal(s) of a property at book value	
Number of other properties withdrawn	0\' 4O'
	61
TMPORTANT NOTE: Please do not cont any original de viscos.	
in accordance with data protection regulations after baying been reco	receipts, as all documents that arrive at the tax office are destroyed orded digitally. Keep this for at least 7 years for possible verification.
in accordance with data protection regulations area having been rece	raca algically. Neep 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 c	
Tax representative (name, address, telephone number)	
	Date, signature
611 46	
Tax representative (name, address, telephone number)	



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