

To

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

2024

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 ¹⁾	Date of birth (If no social security number available, in any case to fill in)
<input type="text"/>	<input type="text"/>	<input type="text"/>
SURNAME		
<input type="text"/>		
NAME		TITLE
<input type="text"/>		<input type="text"/>

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

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

Please note the filling-in help for this supplement (E 2). Fill out one supplement for each company and fiscal year. 1

Earnings from agriculture and forestry, Income from self-employment
 if no consolidation into a lump sum is claimed

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 business flat rate and there was no sale/cessation of a business, no determination of a transitional profit/loss and/or no property withdrawal at book value, please use form E 1a-K.

Please check the relevant box.

1. Current address			
Postcode	Company address (town, street, square, house no., staircase, door no.)		
State (only fill in if not in Austria)			
2. Information about the operation			
Accounting pursuant to section 4 para. 1	<input type="checkbox"/> section 5	<input type="checkbox"/> Complete statement of cash-basis accounting pursuant to section 4 para. 3	<input type="checkbox"/>
<input type="checkbox"/> VAT gross system	<input type="checkbox"/> VAT net system	<input type="checkbox"/> Lump sum deduction pursuant to section 17 para. 1	<input type="checkbox"/>
<input type="checkbox"/> Hospitality consolidation into a lump sum	<input type="checkbox"/>	<input type="checkbox"/> Chemist consolidation into a lump sum	<input type="checkbox"/>
<input type="checkbox"/> Artist, writer consolidation into a lump sum	<input type="checkbox"/>	<input type="checkbox"/> Sales representative consolidation into a lump sum	<input type="checkbox"/>
<input type="checkbox"/> Athletes consolidation into a lump sum	<input type="checkbox"/>	<input type="checkbox"/> Consolidation into a lump sum for non-accounting traders	<input type="checkbox"/>
<input type="checkbox"/> 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)			<input type="checkbox"/>
Industry code (ÖNACE 2008) according to E 2 Please fill out!		<input type="checkbox"/> Mixed operation	<input type="checkbox"/>
<input type="checkbox"/> Application pursuant to section 5 para. 2 is made ("continuation option")		<input type="checkbox"/> The application pursuant to section 5 para. 2 ("continuation option") is revoked	
Start of the business year (DD.MM.YYYY)	End of the business year (DD.MM.YYYY)		
<input type="text"/>	<input type="text"/>		
<input type="checkbox"/> I claim relief from double taxation based on the Federal Law Gazette II No. 474/2002.			<input type="checkbox"/>
<input type="checkbox"/> The company was reorganised during the assessment period			

¹⁾ Enter the complete 10-digit insurance number issued by the Austrian social security agency here.

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 stated. Only 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**

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**

Only for balance sheet accountants: Inventory changes EKR 450-457 22 **9080**

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**

Total expenses/operating expenses (does not have to be filled in)**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 actual 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** EKR 765-769 39 **9200**

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**





Small workplace flat rate (300 euros for a full business year) <i>No entry may be made under code 9275 or 9217.</i>	42	9215	
Expenses/expenses for ergonomically suitable furniture (e.g. desk, swivel chair, desk lamp) up to a maximum of 300 euros. <i>No entry may be made under code 9275, 9217 or 159 (form E 1). Only expenses/expense for the year under review and any surplus from a previous year are to be stated here.</i>	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	
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	
Company donations to charitable organisations ^{2) 3)}	48	9244	
Company donations to environmental protection organisations and animal welfare organisations ^{2) 3)}	48	9245	
Company donations to voluntary fire brigades and state fire brigade associations ^{2) 3)}	48	9246	
Company donations to sports facilities ^{2) 3)}	48	9206	
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 <i>(With VAT gross system: including VAT payment charge, but without code 9233)</i>	51	9230	
Only for VAT gross system: VAT paid for supplies and other services <i>(Attention: may only be filled in if the operating expenses are stated without VAT)</i>	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 increase/decrease calculation) 54			
<i>Profit-increasing corrections must be entered without a sign, profit-reducing corrections must be entered with a negative sign ("-").</i>			
Investment allowance and eco-surcharge			
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 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.



Corrections			
Corrections to depreciation of property, plant and equipment pursuant to code 9130 , unless they are to be recorded under code 9269	59	9240	
Corrections to depreciation of fixed assets pursuant to code 9135 , insofar as accelerated depreciation of buildings (section 8 para. 1a and section 124b item 451) is affected		9269	
Corrections pursuant to section 7 para. 1a to digressive depreciation pursuant to code 9134		9268	
Value adjustment fifths to be recorded in the 2024 assessment pursuant to section 124b item 372 litera a in conjunction with litera c („old receivables“)	60	9273	
Fifth of a reserve amount to be recorded in the 2024 assessment pursuant to section 124b item 372 litera b in conjunction with litera c ("old amounts“)	61	9274	
Corrections to motor vehicle costs	62	9260	
Corrections to rental and lease expenses, leasing (EKR 740-743, 744-747) code 9180	63	9270	
Corrections to advertising and representation expenses, donations, tips (EKR 765-769) - Code 9200	64	9280	
Corrections regarding donations under codes 9243 to 9209	48	9317	
Correction regarding donations to the assets of a charitable foundation - Code 9261	49	9322	
Corrections regarding grants to the Innovation Foundation for Education and others Sub-foundations - Code 9262	50	9325	
Corrections regarding remuneration for work and services (section 20 para. 1 item 7 and 8)	65	9257	
Income from operational financial investments that are not subject to tariff tax			
a) Deduction of final taxed income or income subject to the special tax rate from the transfer of capital (capital yields) as well as current income from cryptocurrencies	66	9283	-
b) Consideration of income subject to the special tax rate from realised increases in value of business capital assets, derivatives and realised increases in value from cryptocurrencies (capital yields or losses)	67		
Adjustments to income from realized capital gains, derivatives, and realized capital gains from cryptocurrencies (capital yields or losses)	68	9305	
<i>Note on entry under code 9289: If the balance is positive, enter this as a minus, if the balance is negative, enter 45% of this balance as a plus.</i>	Capital yields		
	Capital losses		
	Balance	positive/ negative balance	69 9289
Income from the sale, removal or addition or depreciation of business premises that are not subject to tariff tax 70			
Adjustments to income from the sale, withdrawal, or appreciation or depreciation of business properties that are not subject to tariff taxation	71	9285	
<i>Note on entry under code 9316: If the balance is positive, enter this as a minus, if the balance is negative, enter 40% of this balance as a plus.</i>	Capital yield(s) pursuant to section 30		
	Capital loss(es)		
	Balance	positive/ negative balance	72 9316
Income not recorded under point 4 on the occasion of the granting of management rights (section 107), <input type="checkbox"/> to the extent of 33% of the payout amount (excluding VAT) <input type="checkbox"/> 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	
<input type="checkbox"/> 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	
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	76	9247	
Other changes – Balance	77	9290	
Profit/Loss after making the above corrections and additions (must not be filled in)			





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 –
<input type="checkbox"/> The basic allowance is waived or is not available	80	X
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		
<input type="checkbox"/> An application pursuant to section 24 para. 6 is made		
Amount of capital gain (before exemption)/capital loss (section 24)	84	9020
Tax 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).]		
6. Balance sheet items (ONLY for balance sheet accountants pursuant to sections 4 para. 1 or 5)		
Private withdrawals (less private deposits) 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
Financial assets EKR 08-09	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 traders 97		
Lump sum income		9006
Code 9006 contains a basic allowance of		9007
<input type="checkbox"/> 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
One-sevenths amounts from a transition loss of the current year and/or a previous year	75	9242
(Part of the) business was sold or given up		
<input type="checkbox"/> An application pursuant to section 24 para. 6 is made		
Amount of capital gain (before exemption)/capital loss (section 24)	84	9020
Tax exempt amount for capital gains pursuant to section 24 para. 4	85	9021 –
<input type="checkbox"/> 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)

Amount of the book value of real estate

Amount of the book value of the building

Property 2

Cadastral community number (KGNR)

Registry number (EZ)

Property number (GST-NR)

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)

Amount of the book value of real estate

Amount of the book value of the building

 One or more further withdrawal(s) of a property at book value

Number of other properties withdrawn



IMPORTANT NOTE: Please **do not send 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

