



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

2024

Official form,

iv.

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.

Tax number	IDENTIFICATION OF PARTNERSHIPS OR ASSOCIATION

Attachment to form E 6a for the year 2024

Please note the **fill-in help (E 6-Erl)**. This attachment must be completed for **all those involved**.

If there are more than 4 parties, please enter the sheet number:

Name:				
Tax number				
For a natural person as a participant: The participant is a capitalist co-entrepreneur within the meaning of section 23a (<i>One of the boxes must be ticked</i>)		<input type="checkbox"/> yes <input type="checkbox"/> no	<input type="checkbox"/> yes <input type="checkbox"/> no	<input type="checkbox"/> yes <input type="checkbox"/> no
For co-entrepreneurship as a participant (double-tier co-entrepreneurship): section 23a is taken into account in this declaration (<i>one of the fields must be checked</i>)		<input type="checkbox"/> yes <input type="checkbox"/> no	<input type="checkbox"/> yes <input type="checkbox"/> no	<input type="checkbox"/> yes <input type="checkbox"/> no
An application pursuant to section 24 para. 6 is made		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Withdrawal of property from special business assets (SBV) at book value				
In the fiscal year, one property was withdrawn from the SBV at book value		<input type="checkbox"/> yes	<input type="checkbox"/> yes	<input type="checkbox"/> yes
If yes: 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		<input type="checkbox"/> yes	<input type="checkbox"/> yes	<input type="checkbox"/> yes
If yes: Number of other properties withdrawn				



Name:				
Tax number				
1. Income determination for small entrepreneur flat rates (section 17 para. 3a)				
Share of interim profit	9914			
Special operating income	9916			
Deductible operating expenses (section 17 para. 3a item 3) <i>Be aware that: Travel costs that are offset by a reimbursement of costs in the same amount that must not be recorded in code 9027 of form E 6a must not be recorded.</i>	5 9926			
Basic allowance pursuant to section 10	9271			
Total				
Taxable result share for small entrepreneur flat rate without consideration of point 3 and point 4				
2. Income determination through accounting, cash-basis accounting or consolidation into a lump sum (outside of the agricultural and forestry consolidation into a lump sum, the small entrepreneur consolidation into a lump sum and the consolidation into a lump sum for grocery retailers or general goods retailers)				
Share in the profit/loss from point 4.2 or point 4.3 of attachment E 6a before consideration of the subsequent codes ¹⁾	6			
Special operating income	7 9915			
Work room <i>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.</i>	8 9275			
Small workplace flat rate (300 euros for a full business year) <i>No entry may be made under code 9275 or 9217.</i>	9 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, under code 159 (form E 1) or under code 9216 of form E 1a or E 1a-K. Only expenditure/expenses for the respective year and any surplus from a previous year are to be stated here.</i>	10 9216			
Large workplace allowance (1,200 euros for a full business year)	11 9217			



¹⁾ In this field the proportionate gain/loss resulting from the results of attachment E 6a. This can be divided among the parties in deviation from the noted participation ratio.



Name:				
Tax number				
Investment allowance (10%) for investments in special business assets Be aware that: it is only available with a complete cash-basis accounting (not: if the consolidation into a lump sum is based on section 17)	9335			
Investment allowance (15%) for investments in special business assets Be aware that: it is only available with a complete cash-basis accounting (not: if the consolidation into a lump sum is based on section 17)	9336			
After-tax investment allowance for investments in special business assets	9353			
Eco-surcharge for expenses in residential buildings of the special business assets (section 124b item 452 lit. a) Attention: Economic assets for which an investment allowance is claimed are not entitled to an eco-surcharge	12 9354			
Other special business expenses (without tax-free profit allowance)	13 9925			
Corrections to disposals/withdrawals/write-ups and depreciation of business assets	14 9387			
Company donations to beneficiary research and teaching institutions, museums, cultural institutions, the Federal Monuments Office and the International Anti-Corruption Academy ^{2) 3)}	15 9253			
Company donations to charitable organisations ^{2) 3)}	15 9254			
Company donations to environmental protection organisations and animal welfare organisations ^{2) 3)}	15 9255			
Company donations to voluntary fire brigades and state fire brigade associations ^{2) 3)}	15 9256			
Company donations to sports facilities ^{2) 3)}	15 9355			
Company donations to kindergartens ^{2) 3)}	15 9356			
Company donations to schools ^{2) 3)}	15 9357			
Company donations to other beneficiary organisations not covered under codes 9253 to 9357 ^{2) 3)}	15 9358			
Business contributions in the assessment year to endow the assets of a charitable foundation (section 4b) ^{2) 3)}	16 9461			
Company contributions in the assessment year to the Innovation Foundation for Education and/or its sub-foundations (section 4c) ^{2) 3)}	17 9462			

²⁾ **Note:** Donations are only deductible to the amount of 10% of the profit before any tax-free profit allowance is taken into account. Enter the amount that is deductible taking into account this maximum limit.

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





2.1 Tax-free profit allowance 18				
Participation is held in business assets	19			
Basic allowance	20	9221	—	—
Investment-related tax-free profit allowance for tangible assets	21	9227	—	—
Investment-related tax-free profit allowance for securities	22	9229	—	—
Subsequent tax-free profit allowance	23	9234		
3. Sale of shares				
Share sold (percentage)	24	9930	%	%
Date (DD.MM.YYYY)				
Transition profit/loss	25	9935		
Capital gain (before any tax-exempt amount)/capital loss	26	9940		
Tax exempt amount for capital yields pursuant to section 24 para. 4	27	9022	—	—
Share sold (percentage)	24	9931	%	%
Date (DD.MM.YYYY)				
Transition profit/loss	25	9936		
Capital gain (before any tax-exempt amount)/capital loss	26	9941		
Tax exempt amount for capital gains pursuant to section 24 para. 4	27	9023	—	—
Share sold (percentage)	24	9932	%	%
Date (DD.MM.YYYY)				
Transition profit/loss	25	9937		
Capital gain (before any tax-exempt amount)/capital loss	26	9942		
Tax exempt amount for capital yields pursuant to section 24 para. 4	27	9024	—	—
Total				
		Tax profit share without consideration of section 23a		





4. Carryforward regulation in case of participation as a capitalistic co-entrepreneur within the meaning of section 23a (to be completed in any case with the development of the capital account and restricted investment losses carryforward)

Result share (profit/loss) before consideration of section 23a				
Corrections in connection with section 23a with regard to the result from a capitalist participation in another co-entrepreneurship	28	9053		
In case of loss : Transfer to the carryforward (loss reduction by the amount under code 9402/7402)	28	9025		
In case of profit : Reduction by the carryforward (internal loss compensation by offsetting the profit against the waiting button loss from a previous year in the amount of the amount under code 9403/7403)	29	9026		
Total	30		Tax profit share according in consideration of section 23a	
Only to be completed if two business years end in the assessment year - breakdown of the total amount and the profit shares (after taking into account section 23a) over the two business years:				
This applies to business year 1				
Total	31		Tax share of earnings	
This applies to business year 2				
Total	31		Tax share of earnings	

Findings on the assessment of parties involved regarding the business year (possible business year 1) ⁴⁾

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The share of income includes:				
Losses that cannot be offset (section 2 para. 2a)	9945			
Offsettable losses from previous years must be offset against positive income in the amount of:	9950			
Domestic income from the provision of capital to which a special tax rate of 25% applies	9761			
Foreign income from the provision of capital to which a special tax rate of 25% applies	9762			
Domestic income from the provision of capital to which a special tax rate of 27.5% applies	9772			
Foreign income from the transfer of capital to which the special tax rate of 27.5% applies	9773			
Positive balance from capital gains and losses to which the special tax rate of 25% applies	9763			
Positive balance from capital gains and losses to which the special tax rate of 27.5% applies	9774			

⁴⁾ If only **one business year** ends in the declaration year, the statements relating to this business year must be entered here (codes **9965** to **9396**). If **two business years** end in the declaration year, only the statements related to the **first** business year must be entered here. The statements relating to the **second** business year must be entered under codes **7965 et seq.**





Capital yields tax on operating capital yields	9766				
Foreign capital yields against which foreign withholding tax must be credited	9748				
Creditable foreign withholding tax on operational capital yields	9767				
Capital yields relating to business premises					
Profits relating to business premises on which the special tax rate is applicable	33 9764				
Expenses in accordance with section 20 para. 2 in connection with profits from business premises pursuant to code 9764	34 9771				
Real estate income tax that was paid to the tax number of the partnership (general partnerships under Austrian law or limited partnership under Austrian law) ⁵⁾	9765				
The share of income includes:					
Income to which the half tax rate would apply and which is must not be recorded under code 9971.	9970				
Income from special forest uses (section 37 para. 6)	9971				
Compensation for expropriation pursuant to section 37 para. 3.	9328				
Profits from a debt reduction within the meaning of section 36	9386				
Quota to be paid in percent	9496	%	%	%	%
Foreign income					
Earnings do not include: Tax-exempt foreign income from employment subject to the progression proviso	9975				
Included in earnings are: Foreign earnings for which Austria has the right to tax (without capital yields)	9395				
On income according to code 395 there is an imputable tax (excluding withholding tax pursuant to code 9767) totalling	9396				

⁵⁾ **Please note:** If real estate income tax was paid to the tax number of the parties involved, no entry may be made here. Real estate income tax is always taken into account (credit) in the respective taxation procedure of the person involved.



Presentation of the development of the capital account and the restricted investment losses carryforward pursuant to section 23a (possible business year 1)

Development of the tax capital account relevant for section 23a				
Status at the beginning of the business year	9397			
Changes from supplementary capital ⁶⁾	9398			
Other changes ⁶⁾	9399			
Status at the end of the business year	9400			
Development of restricted investment losses carryforward				
Status at the beginning of the business year	9401			
Increase by the non-compensable loss of the business year	9402			
Reduction by offsetting against the profit of the business year	9403			
Reduction due to excess deposit or actual liability claim Please enter this amount in form E 1 or E 7 of the party concerned under code 509	9405			
Status at the end of the business year	9406			

Findings on the assessment of parties involved regarding a possible business year 2

The share of income includes: Losses that cannot be offset (section 2 para. 2a)	7945			
Offsettable losses from previous years must be offset against positive income in the amount of:	7950			
Domestic income from the provision of capital to which a special tax rate of 25% applies	7761			
Foreign income from the provision of capital to which a special tax rate of 25% applies	7762			
Domestic income from the provision of capital to which a special tax rate of 27.5% applies	7772			
Foreign income from the transfer of capital to which the special tax rate of 27.5% applies	7773			
Positive balance from capital gains and losses to which the special tax rate of 25% applies	7763			
Positive balance from capital gains and losses to which the special tax rate of 27.5% applies	7774			

⁶⁾ An increase in the capital account must be entered with a positive sign, a decrease with a negative sign.



Capital yields tax on operating capital yields	7766				
Foreign capital yields against which foreign withholding tax must be credited	7748				
Creditable foreign withholding tax on operational capital yields	7767				
Capital yields relating to business premises					
Profits relating to business premises on which the special tax rate is applicable	33 7764				
Expenses pursuant to section 20 para. 2 in connection with profits from business premises pursuant to code 7764	34 7771				
Real estate income tax that was paid to the tax number of the partnership (general partnerships under Austrian law or limited partnership under Austrian law) ⁷⁾	7765				
The share of income includes:					
Income to which the half tax rate would apply and which is must not be recorded under code 7971.	7970				
Income from special forest uses (section 37 para. 6)	7971				
Compensation for expropriation pursuant to section 37 para. 3.	7328				
Profits from a debt reduction within the meaning of section 36	7386				
Quota to be paid in percent	7496	%	%	%	%
Foreign income					
Earnings do not include: Tax-exempt foreign income from employment subject to the progression proviso	7975				
Included in earnings are: Foreign earnings for which Austria has the right to tax (without capital yields)	7395				
On income according to code 395 there is an imputable tax (excluding withholding tax pursuant to code 7767) totalling	7396				



⁷⁾ **Please note:** If real estate income tax was paid to the tax number of the parties involved, no entry may be made here. Real estate income tax is always taken into account (credit) in the respective taxation procedure of the person involved.



Presentation of the development of the capital account and the restricted investment losses carryforward pursuant to section 23a (possible business year 2)

Development of the tax capital account relevant for section 23a				
Status at the beginning of the business year	7397			
Changes from supplementary capital ⁸⁾	7398			
Other changes ⁸⁾	7399			
Status at the end of the business year	7400			
Development of restricted investment losses carryforward				
Status at the beginning of the business year	7401			
Increase by the non-compensable loss of the business year	7402			
Reduction by offsetting against the profit of the business year	7403			
Reduction due to excess deposit or actual liability claim Please enter this amount in form E 1 or E 7 of the party concerned under code 509	7405			
Status at the end of the business year	7406			

⁸⁾ An increase in the capital account must be entered with a positive sign, a decrease with a negative sign.

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

