

2024

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).
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	IDENTIFICATION OF PARTNERSHIPS OR ASSOCIATION
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>

Attachment to the declaration of determination (E 6) 2024 for income from renting and leasing of developed and undeveloped properties

Sheet

If reference is made to legal provisions without further specification, this means the Austrian Income Tax Act 1988. Earnings from the granting of management rights (section 107) is not to be recorded in this attachment, but rather in the party's tax return if the party exercises the standard taxation option (attachment E 11, K 11).
 Please note the **fill-in help (E 6-Erl)**. This attachment must be completed for **all those involved**.

Please check the relevant box.

Property					
Postcode		Place			
Street, square			House number	Staircase	Door number
<input type="checkbox"/> Built lot <input type="checkbox"/> Undeveloped lot			Unit value file number (EWAZ) <input style="width: 20px;" type="text"/>		
<input type="checkbox"/> Landlord is (civil law) owner		<input type="checkbox"/> Lessor is entitled to usufruct		<input type="checkbox"/> Lessor is other beneficial owner	
<input type="checkbox"/> VAT gross system <input style="width: 20px;" type="text"/>		<input type="checkbox"/> VAT net system <input style="width: 20px;" type="text"/>			

Note on completing this attachment:

All amounts that are to be taken into account for the determination of the total income must be entered in the total column. If these amounts **in the noted participation ratio** (form Verf 60) are divided among the individual parties, no further entries are required. The allocation is automatic. If the amounts must be divided **deviating from the noted participation ratio**, all parties must state their name and tax office.no./tax no. must be quoted. The respective (partial) amounts of the code(s) to be broken down separately must be given to the affected party(s).

1) Only to be filled out if the property is not located in Austria. Please enter the international motor vehicle registration number.

Data protection statement at bmf.gv.at/datenschutz or on paper in all tax and customs offices

Bundesministerium für Finanzen





	Total column	Name Tax number	Name Tax number	Name Tax number	Name Tax number
--	--------------	--------------------	--------------------	--------------------	--------------------

A: General provisions

In the year of clarification, a previously unlet property was let for the first time: 4

The rented property was not subject to tax on 31.03.2012 ("old assets", section 30 para. 4)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amount of the fictitious acquisition costs of the building ²⁾ 5 9407					
The rented property was subject to tax on 31.03.2012 ("new assets") or was subsequently acquired for a fee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Total actual acquisition cost (land and building) 6 9409					
a) The share of the total acquisition costs attributable to the building was determined in accordance with the Land Share Ordinance 2016 and amounts to <input type="checkbox"/> 60% <input type="checkbox"/> 70% <input type="checkbox"/> 80% 7					
b) The share of the total acquisition costs attributable to the building was determined according to a different distribution ratio. This is a percentage:					
The building (excluding land) accounts for the total acquisition costs 9410					

In the year of the declaration, the continuation or resumption of letting of a property that had already been let took place

a) Continuation of a rental of the legal predecessor without interruption The rented property was acquired free of charge in the year of declaration. The depreciation for wear of the legal predecessor is continued (depreciation for wear continuation, 16 para. 1 item 8 lit. b) 8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deductions of tenths/fifteenths from the legal predecessor were adopted	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) Resumption of rental after interruption Letting was resumed in the year of declaration after an interruption. The depreciation for wear is continued (depreciation for wear continuation, 16 para. 1 item 8 litera b)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The original tax base is 9 9416					

²⁾ In the case of a gratuitous acquisition, there is a period of more than ten years between the termination of the lease by the legal predecessor or the termination of the tenancy in the course of a gratuitous acquisition and the renewed start of the lease by the taxpayer, the fictitious acquisition costs can be used (margin note 6432 Austrian Income Tax Guidelines 2000).





	Total column	Name Tax number	Name Tax number	Name Tax number	Name Tax number
The original depreciation basis was the actual acquisition or production costs and the interruption took place before 01.01.2016.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
An adjustment to the depreciation due to a changed proportion of the total acquisition costs attributable to the building was made (section 16 para. 1 item 8 in conjunction with section 124b item 284): 10	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
In the reporting year, the first rental took place after a withdrawal from business assets					
The property was removed from business assets and rented out as a private asset for the first time in the year of the declaration	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amount of the withdrawal value (depreciation for wear tax base) 11 9417					
In the year of the declaration, the source of income was transferred or the rental was terminated					
The source of income was transferred in whole or in part free of charge	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The source of income has been sold in whole or in part	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The rental was terminated without the source of income being disposed of or transferred free of charge	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
An application for distribution of expenses pursuant to section 28 para. 2 will be submitted. 12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amount of the total expenses to be apportioned pursuant to section 28 para. 2, which must be taken into account via application or must be apportioned 9430					
An application for distribution of expenses pursuant to section 28 para. 3 will be submitted. 13	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amount of the production expenses to be distributed 9440					
Distribution period (at least 10, at most 15 years)	Number of years	Number of years	Number of years	Number of years	Number of years
An application for distribution of expenses pursuant to section 28 para. 4 will be submitted. 14	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amount of the expenses to be distributed pursuant to section 10 Austrian Tenancy Act 9450					





	Total column	Name Tax number	Name Tax number	Name Tax number	Name Tax number
--	--------------	--------------------	--------------------	--------------------	--------------------

B: Income determination 15

Revenue 16 9460					
Income-related expenses: Expenses to be taken into account according to section 28 para. 2 12 9470					
Expenses to be taken into account according to section 28 para. 3 13 9480					
Expenses to be taken into account according to section 28 para. 4 14 9490					
Depreciation for wear and tear (AfA) if it is not recorded under code 9134 and/or 9135 17 9500					
Digressive depreciation for wear (section 16 para. 1 item 8 in conjunction with section 7 para. 1a) 18 9134					
Accelerated building depreciation (section 16 para. 1 item 8 lit. e and section 124b item 451) 19 9135					
Payment for substance compensation in the case of reserved usufruct 20 9505					
Financing costs 21 9510					
Maintenance and/or repair costs deducted immediately 9520					
Eco-surcharge for expenses in residential buildings (section 124b item 452 lit. b) in the amount of 15% of the total underlying expenses 22 9521					
Eco-surcharge for expenses in residential buildings (section 124b item 452 lit. b) in the amount of 15% of the portion of expenses attributable to the assessment year 22 9522					

Please fill in the required information on the official form, this form is for translation assistance only.





	Total column	Name Tax number	Name Tax number	Name Tax number	Name Tax number
Other income-related expenses	9530				
Total income-related expenses (does not have to be filled in)					
Income from participations that are not to be distributed according to the noted participation ratio	23 9540				
Surplus/Loss (Please enter this total in the form E 6)	24 Total	Total ³⁾	Total ³⁾	Total ³⁾	Total ³⁾

³⁾ Do not have to fill in, the entry is for information. The official distribution of the surplus/loss is based on the entry under the codes **9460 to 9540**.

I certify that the above information is **correct** and **complete** to the best of my knowledge and belief.

IMPORTANT NOTE: Please do not send **any original documents/receipts**, as all documents arriving at the tax office will be destroyed after electronic recording in accordance with data protection. Keep this for at least **7 years** for possible verification. Records and documents relating to properties within the meaning of section 6 para. 1 item 9 litera a Austrian Value Added Tax Act 1994 must be retained for twenty-two years (section 18 para. 10 Austrian Value Added Tax Act 1994).

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

Please fill in the required information on the official form, this form is for translation assistance only.

