



To

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

Receipt note

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)
<div></div>	<div></div>	<div>DDMMYYYY</div>
SURNAME		
<div></div>		
NAME		TITLE
<div></div>		<div></div>

Income tax return for 2024 (with limited liability to pay taxes)

If reference is made to legal provisions without further specification, this means the Austrian Income Tax Act 1988. If you only earn income that is subject to income tax, please use form L 1. You can find tax information in the tax book 2024 (bmf.gv.at, publications) or in form E 8.

Please check the relevant box.

Address abroad			
Postcode	Address (town, street, house no., door no.)		
Country	Available during the day at (telephone)	Gender <input type="checkbox"/> female <input type="checkbox"/> male	inter/ diverse/ open <input type="checkbox"/>
Address in Austria (if available)			
Postcode	Address (town, street, house no., door no.)		
Austrian authorised recipient (name, address, telephone and fax number)			
The domestic assets are managed by the domestic asset manager (name, address, telephone and fax number)			
<input type="checkbox"/> Application pursuant to section 5 para. 2 is made ("continuation option") 1		<input type="checkbox"/> Continuation option (section 5 para. 2) is revoked 1	
The operating turnover is: (Warning: This field must be filled out (section 61 para. 5 FFC). If necessary, enter the value "0".)			
Standard taxation option for business/private capital yields, earnings from real estate sales ²⁾ as well as income from real estate sales and income from management rights (section 107)			
a) Capital yields <input type="checkbox"/> I am applying for taxation of business and/or private capital yields according to the general tax scale (standard taxation option pursuant to section 27a para. 5)			
b) Earnings from real estate sales <input type="checkbox"/> I apply for the taxation of business and/or private capital gains concerning real estate (real estate sales or withdrawals from business real estate) pursuant to the general tax scale (standard taxation option according to section 30a para. 2)			
c) Earnings from the granting of management rights <input type="checkbox"/> I am applying for the taxation of earnings from management rights from which a 10% withholding tax has been withheld the general tax scale (regular taxation option pursuant to section 107 para. 11)			

1. - 3. Domestic income from	1. Agriculture and forestry (section 98 item 1) 2	2. Self-employed work (section 98 item 2) 3	3. Commercial operations (section 98 item 3) 4
1. As individual entrepreneur ³⁾ - without earnings pursuant to points 9., 10. and 11.			
2. As a party (co-entrepreneur) - result from attachment E 11 ³⁾ 5			

¹⁾ Please enter the complete 10-digit insurance number assigned by the Austrian social security agency here.

²⁾ **Please note:** A standard taxation option can only be exercised for all (business and private) capital income or earnings from property sales.

³⁾ **Without** final taxable capital yields, capital gains on capital assets and business premises to which the special tax rate is applicable.

3. To be excluded due to distribution of income over 3 years	6	311	–	321	–	327	–
over 5 years	6	312	–	322	–	328	–
4. <input type="checkbox"/> I irrevocably apply pursuant to section 37, para. 9, for my positive income from artistic and/or literary activity to be evenly distributed over the year of declaration and the two previous years. <i>Under code 325, 2/3 are therefore to be excluded. 4)</i>	7	325	–				
5. Partial amounts to be applied from an income distribution pursuant to point 3 and/or 4 of another year	8	314	+	324	+	326	+
6. When exercising the standard taxation option: Operating capital yields not included in point 1. and/or 2. (fruit and substance), insofar as they are not included under codes 917/918/919.	4	780		782		784	
7. When exercising the standard taxation option : foreign operating capital yields (usufruct and capital) not included under 780/782/784, against which the foreign withholding tax must be credited	4	917		918		919	
8. When exercising the standard taxation option: Capital yields not included in point 1 and/or 2 relating to business premises	4	500	+	501	+	502	+
9. Income from agriculture and forestry , generated upon granting the 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 (standard taxation option pursuant to section 107 para. 11)	9	568					
10. Income from self-employed work arising from 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 (standard taxation option pursuant to section 107 para. 11)	9	593					
11. Income from commercial operations arising from the granting of management rights (section 107) <input type="checkbox"/> to be taxed at 33% of the payout amount (excluding VAT) <input type="checkbox"/> in the amount substantiated by an expert opinion (standard taxation option pursuant to section 107 para. 11)	9	569					
Sum from 1 to 11		310		320		330	
12. Income distribution pursuant to section 37 para. 4 10							
12.1 <input type="checkbox"/> I request that pursuant to section 37 para. 4, income according to section 21 be equally spread over three years. 5)							
12.2 Positive income pursuant to section 37 para. 4 contained in income from agriculture and forestry, which is to be evenly distributed over the declaration year and the two subsequent years		151					
12.3 <input type="checkbox"/> I hereby declare that the distribution of income will end in the year of declaration (section 37 para. 4 item 8) Be aware that: Code 151 must not be filled in.							
12.3.1 <input type="checkbox"/> I apply for the third amounts that have not yet been taken into account to be distributed evenly over the assessment year and the following three years, each to be recorded as one-quarter. 6)							
12.3.2 <input type="checkbox"/> I request that the third amounts that have not yet been taken into account be fully recorded in the declaration year. 6)							
Special Tax Rates							
Business capital yields that are taxable at the special tax rate							
13. Under codes 310/320/330 domestic and foreign capital yields (income and substance) not included, against which no foreign withholding tax must be credited and which are subject to the special tax rate of 27.5% .	4	946	+	947	+	948	+
14. Domestic and foreign capital yields not included under codes 310/320/330 , on which no foreign withholding tax must be credited and which are subject to the special tax rate of 25%	4	781		783		785	
15. Under codes 310/320/330 domestic and foreign capital yields (income and substance) not included, against which foreign withholding tax must be credited and which are subject to the special tax rate of 27.5% .	4	949	+	950	+	951	+
16. Foreign operating capital yields not included under codes 781/783/785 must be offset against the foreign withholding tax	4	920		921		922	

4) At the same time, I apply that claim interest (section 205 FFC) should not be determined insofar as the difference in income tax for previous years is the result of the above application.

5) If the application was submitted in the previous year, it no longer needs to be submitted.

6) The application is only admissible if the assessment year is at least the second year after the initial distribution.



Capital yields relating to business premises that must be taxed at the special tax rate							
17. Capital yields relating to business remises that are taxed at the special tax rate of 30%	4	961	+	962	+	963	+
18. Capital yields relating to business remises that are taxed at the special tax rate of 25%	4	551		552		553	
Applicable tax							
on operational investment income (capital yields tax, foreign withholding tax, EU withholding tax)							
19. Capital yields tax in the amount of 27.5% , insofar as it applies to domestic capital yields		955	+	956	+	957	+
20. Capital yields tax of 25% , insofar as it applies to domestic capital yields		580		581		582	
21. On operating capital yields that are subject to the special tax rate of 27.5% , attributable foreign withholding tax		958	+	959	+	960	+
22. Foreign withholding tax to be credited on operating capital yields that are subject to the special tax rate of 25%		923		924		925	
on capital yields relating to business premises (real estate income tax, foreign tax, special advance payment)							
23. Real estate income tax of 30% , insofar as it applies to business income from property sales		964	+	965	+	966	+
24. Real estate income tax of 25% , insofar as it applies to business income from property sales		583	+	584	+	585	+
25. Special advance payment of 30% , insofar as it relates to operating income from property sales ⁷⁾		967	+	968	+	969	+
26. Special advance payment of 25% , insofar as it relates to operating income from property sales ⁷⁾		589	+	590	+	591	+
on income from management rights , that are taxed based on the exercise of the regular taxation option according to the tariff (withholding tax pursuant to section 107)							
27. Withholding tax pursuant to section 107		286	+	287	+	288	+
Income contained under code 330 , which, pursuant to Annex 2 to the Austrian Farmers' Social Insurance Act, is contributory (e.g. income from commercial livestock farming and crop production)						491	
Income contained under code 330 that increases the contribution pursuant to Annex 2 to the Austrian Farmers' Social Insurance Act (e.g. income from agricultural and forestry part-time jobs)						492	
The operating income (total 1-3) was taken into account:							
Tax-free profit allowance (section 10) - of tangible assets						779	
Tax-free profit allowance (section 10) - of securities						789	
Investment allowance (10%)						181	
Eco-investment allowance (15%)						182	
Investment allowance subject to subsequent taxation						200	
Eco-surcharge for expenses in residential buildings (section 124b item 452 lit. a)						201	
Company donations to beneficiary research and teaching institutions, museums, cultural institutions, the Federal Monuments Office and the International Anti-Corruption Academy ⁸⁾						798	
Company donations to charitable organisations ^{8) 9)}						600	
Company donations to environmental protection organisations and animal welfare organisations ^{8) 9)}						557	
Company donations to voluntary fire brigades and state fire brigade associations ^{8) 9)}						558	
Company donations to sports facilities ^{8) 9)}						190	

⁷⁾ Please note: Please only enter the amount that has been paid as a special advance payment for commercial real estate sales. Do not enter here a paid real estate income tax, but under codes **964/965/966** or **583/584/585**.

⁸⁾ Please 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.

⁹⁾ Deductible only if the respective institution is included in the list of beneficiary donation institutions of the Austrian Federal Ministry of Finance.



Company donations to kindergartens ^{8) 9)}	191	
Company donations to schools ^{8) 9)}	192	
Company donations to other beneficiary organisations not covered under codes 798 to 193 ^{8) 9)}	193	
Business contributions in the assessment year to endow the assets of a charitable foundation (section 4b) ^{8) 9)}	564	
Company contributions in the assessment year to the Innovation Foundation for Education and/or its sub-foundations (section 4c) ^{8) 9)}	567	



Carryforward regulations (section 2 para. 2a and section 23a)		
The operating income includes losses that cannot be offset within the meaning of section 2 para. 2a:	a) own company 11	341 +
	b) Participations 11	342 +
Offsettable losses from previous years must be offset against positive operating income in the amount of:	a) own company 11	332 -
	b) Participations 11	346 -
Loss that can be compensated or carried forward pursuant to section 23a from a contribution surplus (a liability claim) that has not reduced the result from the participation in the partnership (amount from code 9405/7405 of the attachment E 6a-1) 11	509	-
The non-business income includes losses that cannot be offset within the meaning of section 2 para. 2a 11	371	+
Carryforward losses from previous years must be offset against positive non-business income in the amount of: 11	372	

4. Income from employment	
4.1 Application assessment (section 102 para. 1 item 3) <i>The application assessment is only carried out if the relevant box is ticked in the declaration.</i> <input type="checkbox"/> I request the assessment for my earnings from non-self-employed work within the meaning of section 99 para. 1 item 1, from which wage tax at a rate of 20% or 25% has been withheld. 12 <input type="checkbox"/> I am applying for assessment for other non-self-employed income.	
4.2 Mandatory assessment (section 102 para. 1 item 2) <i>Income from employment is to be assessed if there is income to be taxed according to the tariff (section 70 para. 2 item 1) and either other income totalling more than 730 euros was received or two or more incomes subject to wage tax at the same time at least temporarily in the calendar year, that were taxed separately when wage tax was deducted. If these requirements are met, the affected income is automatically included in the assessment.</i>	
<input type="text"/> <input type="text"/>	Number of domestic salary or pension-paying positions 13 Note: If there are no references, enter the value 0 (zero).
4.3 Income subject to income tax: <i>The amount of income from employment pursuant to code 245 on the pay slip must be transmitted to the tax office by the paying agency and therefore does not need to be entered.</i>	
4.4 Lump sum for commuters/commuters' euro <i>Fill in only if not already considered by your employer to the correct amount. Note: The codes 718 and 916 must be filled in together. The calculation is based on the commuter calculator at bmf.gv.at/pendlerrechner.</i>	
Lump sum for commuters - total annual amount actually due	718
Commuter euro - total annual amount actually due	916

⁸⁾ 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.

⁹⁾ Only deductible if the respective institution is included in the list of beneficiary donation institutions of the Federal Ministry of Finance.





4.5 Income-related expenses

Income-related expenses **not accounted for** on the flat rate for income-related expenses **Attention: A home office flat rate to be taken into account as income-related expenses is automatically taken into account from the pay slip(s) and therefore must not be specified.**

Union dues and other dues to professional associations and advocacy groups - **actual total annual amount** - excluding works council contribution. Only fill in if your employer has not already taken the correct amount into account (in the pay slip). ¹⁰⁾

717

Total expenditure in the assessment year for ergonomically suitable furniture for the home office (e.g. desk, swivel chair, desk lamp) **for at least 26 home office days**
Be aware that: No entry may be made in code 159 and/or code 9275 (E 1a or E 1a-K). Only expenses for the **year of assessment (in full)** are to be stated here. Expenditures from previous years that exceeded the maximum amount of 300 euros are automatically considered and should not be entered here.

158

Compulsory contributions due to marginal employment and compulsory contributions for co-insured relatives as well as self-paid social insurance contributions

274

Further income-related expenses - Please enter in each case the respective annual amount of the expenses less tax-free reimbursements or remunerations. If the income-related expenses are less than 132 euros per year, an entry is not required.

Income-related expenses **with credit** to the flat rate for income-related expenses

Exact description of your professional activity (e.g. COOK, SALESPERSON; EMPLOYEE or WORKER is not sufficient)

a) Digital work equipment (e.g. computer, internet) **without** reduction by a possible home office flat rate (for purchases over 1,000 euros, just enter the annual depreciation here)

169

b) Other work equipment that **most not** be recorded under code 169 (for purchases over 1,000 euros, only enter the annual depreciation here)

719

c) Specialised literature (no general educational works such as encyclopedias, reference works, newspapers, etc.)

720

d) Occupational travel expenses (**without** travel expenses to the apartment/workplace and trips home with the family)

721

e) further education, training and retraining costs

722

f) Study room **Attention:** No entry may be made in code 158. Can only be deducted if the study is the focus of the entire professional activity.

159

g) Other income-related expenses that do not fall under a) to f) (e.g. works council contribution) **Attention: A home office flat rate to be considered as income-related expenses is automatically taken into account from the pay slip(s) and may not be entered**

724

To claim a professional group flat rate, please enter:

A: Artist

FM: Forestry worker with power saw

V: Travelling salesperson

B: Stage staff, movie actor/actress

FO: Forestry worker without power saw, Ranger, professional gamekeeper in the forest ranger service

P: Member of a city, municipality or local representation

F: Person working in the TV industry

HA: Caretaker, as far as he/she is subject Austrian House Caretaker Act

E: Expatriates within the meaning of section 1 item 11 of Ordinance ¹¹⁾

J: Journalist

M: Musician

HE: Home worker

Profession - abbreviation

Periods of activity:

Periods of activity: Start (DDMM) - End (DDMM)

Received cost reimbursements except home office flat rate 12)

until

until

4.6 Remuneration without special payments, from which **no wage tax deduction** has taken place and for which **no wage statement/salary certificate** (Form L 17) is available.

☐ The code 359 includes only pension benefits

14

359

In 2024 I had no place of residence or habitual abode in Austria and was

☐ a) employed by an employer (with an obligation to deduct income tax in Austria) (e.g. as a daily commuter, seasonal worker, etc.)

☒ b) recipient of an Austrian pension

☒ c) employed by a foreign employer (without obligation to deduct wage tax in Austria)

[For remuneration within the meaning of points a) and b), the employer or the pension-paying body sends a pay slip (L 16) to the tax office.]

☐ d) Recipient of income from third parties without income tax deduction (bonus miles, commissions, etc.)

Number of wage statements/wage certificates (form L 17) concerning my earnings pursuant to point c)

15

Number

If applicable, make sure to specify the number

Please only enclose the wage statements/salary statements if they are not sent electronically by the paying office.

Income from employment (total from point 4.1 and/or 4.2)

Only to be filled out for any calculation of the total amount of income.

Total

¹⁰⁾ If the correct amount has already been taken into account by the employer, do not make any entry here. Otherwise enter the total amount.

¹¹⁾ Only employees who are employed on behalf of a foreign employer in Austria under an employment relationship with an Austrian subsidiary or a branch of the foreign employer are temporarily employed. See also the Ordinance.

¹²⁾ Cost reimbursements received from employers (with the exception of reimbursements to expatriates regarding travel expenses within the meaning of section 26 item 4 of the Austrian Income Tax Act 1988).

Cost reimbursements must be indicated here for travelling salespersons as well.





5. Income from capital assets (section 98 item 5) Taxable capital income (income less income-related expenses)			
a) Income pursuant to section 98 para. 1 item 5 litera c Austrian Income Tax Act 1988 from participation as a silent partner or from participation in the manner of a silent partner, including surpluses from stratification (including withholding tax)		856	
Withholding tax pursuant to section 99 on income pursuant to code 856		914	
b) Income pursuant to section 98 para. 1 Item 5 lit. d which is not subject to a special tax rate (income from domestic real estate of a real estate fund or AIF in real estate that is not offered to the public)		938	
c) Income from the provision of capital pursuant to section 98 para. 1 item 5 litera b (domestic accrued interest), which is subject to the special tax rate of 25% (interest from cash deposits and non-secured other claims at credit institutions)		953	
Income from the provision of capital pursuant to section 98 para. 1 item 5 litera b (domestic accrued interest), which is subject to the special tax rate of 27.5% (in particular interest income from securities)		954	
d) Income from the provision of capital pursuant to section 98 para. 1 Item 5 litera a in conjunction with section 27 para. 2 Item 1 (particularly dividends) and income pursuant to section 98 para. 1 item 5 litera d (income from domestic real estate of a publicly offered real estate fund or AIF in real estate), which is subject to the special tax rate of 27.5%		862	
e) Income from the provision of capital pursuant to section 98 para. 1 Item 5 litera a in conjunction with section 27 para. 2 Item 5 (donations from foundations) subject to the special tax rate of 27.5%		945	
f) Income from the sale of a stake in a domestic corporation pursuant to section 98 para. 1 item 5 litera e (special tax rate of 25%)		911	
Earnings from the sale of a stake in a domestic corporation pursuant to section 98 para. 1 item 5 litera e (special tax rate of 27.5%)		952	
Capital yields tax, insofar as it applies to private capital yields		912	

6. Income from letting and leasing (section 98 item 6)				16
a) of land and buildings				
b) as a participant - result from attachment E 11				
c) Income from the sale of rent and lease payments (section 28 para. 1 item 4)		546		
d) Income from the granting of management rights (section 107) which is taxed <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 (standard taxation option pursuant to section 107 para. 11)		17	547	
e) Other income from renting and leasing (e.g. income from business leasing after termination of business)		373		
Sum of 6. a) to e)		370		
Deductible fifteenth of a loss from private property sales in the assessment year pursuant to point 7.1.3 or a previous year (maximum balance from points a), b) and c))	22	973		
<input type="checkbox"/> I request that 60% of the loss from private real estate sales in the assessment year be offset against the balance from the income pursuant to points a), b) and c). To be taken into account (60% of the amount pursuant to point 7.1.3, at most the balance)	22	974		
Imputable withholding tax on income pursuant to code 547 , which is taxed pursuant to the tariff due to exercising the standard taxation option (section 107 para. 11).		236		

7. Income from private real estate sales					
The sale (also) relates to a property that was previously withdrawn in whole or in part at book value <input type="checkbox"/> yes <input type="checkbox"/> no					
7.1 Income from property sales subject to the special tax rate		18	30%		25%
7.1.1 Income calculated as a lump sum from the sale of real estate (section 30 para. 4 "old assets") (14% of the sales proceeds; section 30 para. 4 item 2)	19	985	+	572	+
Income from the sale of real estate in the event of rededication (60% of the sale proceeds; section 30 para. 4 item 1)	20	986	+	573	+
<input type="checkbox"/> When determining income pursuant to codes 985/986 or 572/573 a subsequent recording of preferential manufacturing expenses was carried out (section 30 para. 4 last sentence)					





7.1.2	Income from the sale of real estate not calculated as a lump sum (section 30 para. 3, "new assets" and with option pursuant to section 30 para. 5 also "old assets")	21	987		574
7.1.3	Balance from the codes 985/986/987 or 572/573/574	22			
7.1.4	Creditable real estate income tax , which is attributable to income from private real estate sales and paid by the third party ¹³⁾		988		576
7.1.5	Paid special advance payment , insofar as it relates to income from private real estate sales ¹⁴⁾		989		579
7.1.6	Foreign tax to be offset against income from private property sales pursuant to point 7.1		997		578
7.2 Income from real estate sales subject to the tariff					
7.2.1	Income from property sales against annuity ("old and new assets"; section 30a para. 4)	23			575

8. Subsequent taxation					
Subsequent taxation of foreign losses (section 2 para. 8)			24	792	+

9. Total amount of income					
Total amount of income (not required)					

10. Other information: The income shown includes: (Please attach factual and numerical justification including supporting documents)					
Income that must not be recorded under code 167 and for which I claim half the tax rate				423	
Income from special forest uses, for which I claim half the tax rate				167	
Profits from a debt reduction within the meaning of section 36 (Code 386)					
Quota to be paid in percent			496	25	386
Income that is subject to special taxation for other reasons (type):					
<input type="checkbox"/> I request to pay the tax liability arising pursuant to section 6 item 6 litera a and b, in instalments for an amount included in the income.			26	978	
Of this amount, the following is attributable to					
<input type="checkbox"/> fixed assets (5 instalments) the amount of			26	235	
<input type="checkbox"/> current assets (2 instalments) the amount of			26	991	
<input type="checkbox"/> I request, based on the provisions of the Austrian Reorganisation Tax Act , to pay the tax liability for an amount included in the income in instalments .			27	979	
Of this amount, the following is attributable to					
<input type="checkbox"/> fixed assets (5 instalments) the amount of			27	559	
<input type="checkbox"/> current assets (2 instalments) the amount of			27	993	
The tax liability is					
<input type="checkbox"/> to be determined according to the tariff					
<input type="checkbox"/> determined using a tax rate of 27.5% (partial restriction of the right to tax)					
<input type="checkbox"/> I am applying for tax liability for an amount included in the income pursuant to section 27 para. 6 item 1 litera d in conjunction with section 6 item 6 lit c and d to be paid in five instalments .			28	980	
In the case of an exchange of shares in the course of contributions that were decided or contractually signed after 31.12.2019:					
<input type="checkbox"/> Pursuant to section 17 para. 1a of the Austrian Reorganisation Tax Act, I am applying not to determine the tax liability for an amount contained in the income of				153	
Withholding tax not to be recorded under code 914 pursuant to section 99 and other taxes to be offset (type):			29		
				375	

¹³⁾ **Please note:** If the assessment option is exercised, only the real estate income tax paid for those sales transactions that are included in the assessment on the basis of the option may be entered here if there are several sales transactions.

¹⁴⁾ **Please note:** Please only enter the amount that has been paid as a special advance payment for private property sales. A paid real estate income tax is not to be entered here, but under codes **988/576**.



11. Special expenses (sections 18 and 102 para. 2 item 2)

Mandatory contributions to legally recognized **churches** or religious societies, **donations** to beneficiaries, and contributions to the **voluntary continued insurance** in the statutory pension insurance and for the **subsequent purchase** of insurance periods are automatically taken into account due to data transmission and do not have to be declared. If something is not correct or missing from these data, please contact the recipients of the payment directly for clarification. Only they can correct something or send what is missing. Please use the attachment **L 1d** for a consideration of church or insurance contributions that differs from the data transmission or for special expenses paid to foreign organisations.

Expenditure for a **thermal-energetic building renovation** and for a **"boiler exchange"** as part of a lump sum ("**Eco Special Expense Flat Rate**") must be taken into account. This requires a data transmission from the funding agency, which you can request as part of the granting process. In this case, the flat rate for this year and the following years is **automatically** applied. The flat rate can only be taken into account **due to the data transfer**, an application in this form is **not** possible.

Pensions or ongoing charges	280	
Tax Advisory Fees	460	
Loss deduction <small>30</small>		
Open loss deductions from previous years (total of all deductible losses)	462	

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 inform the tax office of this immediately (section 139 Austrian Tax Procedure Law).

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

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