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Corporate income tax return for domestic and comparable foreign **credit institutions with unlimited** tax liability within the meaning of the Austrian Banking Act.

Legal provisions refer to the Corporate Income Tax Act 1988 (Körperschaftsteuergesetz, KStG 1988). The note numbers given in this form refer to the explanations in Form K 1.

Information on electronic filing of returns can be found at bmf.gv.at or directly at FinanzOnline (<https://finanzonline.bmf.gv.at>). Information on corporate income tax can be found at bmf.gv.at under Findok - Richtlinien (corporate income tax directives 2013).

Please check the relevant box.

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Bundesministerium
Finanzen



2. Profit and loss statement (Annex 2, Part 2 to section 43 Austrian Banking Act)

Revenue [As a rule, revenue must be indicated unsigned. Only when a code bears a negative value must a negative sign ("-") be used.]

Interest and similar income; Commission income (income statement items 1+4)

9041

Income from securities and investments; Income/expenses from financial transactions (Income statement items 3+6)

9061

Other operating income; Extraordinary income (income statement items 7+15)

9091

Sum of the revenue (does not have to be filled in)

Expenses [As a rule, expenses must be indicated unsigned. Only when a code bears a negative value must a negative sign ("-") be used.]

Interest and similar expenses; Commission expenses (income statement items 2+5)

9101

Personnel expenses (income statement item 8a)

9121

Value adjustments on asset items 9 and 10 (income statement item 9)

9131

Net income/expense from the sale and valuation of receivables and certain securities or securities valued as financial assets, as well as shares in affiliated companies and investments (income statement items 11+12+13+14)), unless they are to be recognised in code **9142**.

9141

Allocation/reversal of flat-rate value adjustments to receivables

Be aware that: For reversals, the amount must be entered with a negative sign.

9142

Other administrative expenses (operating expenditure (budget)) - (income statement item 8b)

9201

Company donations to beneficiary research and teaching institutions, museums, cultural institutions, the Federal Monuments Office and the International Anti-Corruption Academy ¹⁾

9243

Company donations to charitable organisations ¹⁾

9244

Company donations to environmental protection organisations and animal welfare organisations ¹⁾

9245

Company donations to voluntary fire brigades and state fire brigade associations ¹⁾

9246

Company donations to sports facilities ¹⁾

9206

Company donations to kindergartens ¹⁾

9207

Company donations to schools ¹⁾

9208

Company donations to other beneficiary organisations not covered under codes **9243** to **9208** ¹⁾

9209

Donations to the endowment of a charitable foundation ¹⁾

9261

Donations to the Innovation Foundation for Education and its sub-foundations ¹⁾

9262

Donations to a foundation in support of corporate purposes

9263

Donations to an employee development foundation

9264

Donations to a workforce share participation foundation

9265

Donations to an employee share participation foundation

9266

Other expenses

9231

Sum of the expenses (does not need to be filled in)

Net profit/loss (without taking into account profit/loss carried forward, including any foreign income for which the taxation right belongs to another state on the grounds of double taxation agreement)

3. Corrections to the net profit/loss (tax increase/decrease calculation)

To determine the taxable profit/loss, the net profit/loss – insofar as it has not yet been determined in accordance with tax regulations – must be corrected by the following additions or deductions. Profit-increasing corrections are to be entered without a sign; profit-reducing corrections are to be indicated with a negative sign ("-").

Investment allowance (10%)

9276

Eco-investment allowance (15%)

9277

¹⁾ Deductible only if the respective institution is included in the list of beneficiary donation institutions of the Austrian Federal Ministry of Finance.



Investment allowance subject to subsequent taxation	9337	
Eco-surcharge for expenses in residential buildings (section 124b item 452 lit. a Austrian Income Tax Act 1988)	9338	
Allocations to reserves/writing back of reserves	8 9236	
Fifth of a value adjustment to be recorded in the 2024 assessment pursuant to section 124b item 372 litera a in conjunction with litera c Income Tax Act 1988 ("old receivables")	10 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 Income Tax Act 1988 ("old amounts")	12 9274	
Profits/losses of subsidiaries included in the parent company's corporate net profit/loss owing to a profit and loss transfer agreement	9 9238	
Corrections to value adjustments on asset items 9 and 10 - code 9131	9241	
Corrections to net income/expense from the sale and valuation of receivables and certain securities or securities valued as financial assets, as well as shares in affiliated companies and investments - code 9141	9251	
Corrections regarding donations under codes 9243 to 9209	11 9317	
Corrections regarding donations to the endowment of a charitable foundation - code 9261	11 9322	
Corrections regarding grants to the Innovation Foundation for Education and its sub-foundations - Code 9262	11 9325	
Corrections related to social capital reserves (section 14 Income Tax Act 1988)	9282	
Other corrections not to be taken into account under code 9292 in connection with other provisions	9286	
Fifth amount to be recognised in the 2024 assessment from the reversal of a write-up reserve pursuant to section 124b item 270 lit. c Income Tax Act 1988	9329	
Corporate income tax (including additions to provisions, less reversals of provisions and refunds), foreign personal tax according to code 841 and tax allocations in the case of a corporate group	13 9292	
Capital yields tax from collected capital yields withheld or taken over by the debtor	9293	
6/7 of the depreciation and losses relating to capital shares to be distributed pursuant to section 12 para. 3 item 2	14 9294	
Corrections regarding remuneration for work and services (section 20 para. 1 item 7 and 8)	15 9257	
Additional remuneration of any kind to a member of a supervisory board, administrative board, or persons in charge of supervising the management of a company pursuant to section 12, para. 1, item 7	9295	
Additional interest and licence fees pursuant to section 12, para. 1, item 10	16 9318	
Additional expenses pursuant to section 14, Corporate Income Tax Act 1988	17 9333	
Additional income pursuant to section 14, Corporate Income Tax Act 1988	17 9334	
Sevenths pursuant to section 12, para. 3, item 2, from the second business year of the distribution period	14 9296	
Fifteenth amounts from amortisation of goodwill pursuant to section 9, para. 7 (only for group taxation and acquisition of shareholdings before 1 March 2014)	18 9297	
Investment income pursuant to section 10 para. 1 items 1 to 4	19 9298	
Investment income pursuant to section 10 para.1 items 5 and 6	19 9313	
Investment income pursuant to section 10 para. 1 item 7 (international inter-company participation)	19 9314	
Tax-exempt changes in value pursuant to section 10 para. 3 (international inter-company participation)	20 9302	
Subsequent taxation of foreign losses (section 2 para. 8 item 4 Income Tax Act 1988)	21 9303	+
Increase or reduction pursuant to section 4 para. 2 Income Tax Act 1988	9247	
Other allocations	22 9304	
Other deductions	23 9306	



Net profit/loss after the above corrections	704	
Passive income that needs to be added from low-taxed foreign corporations and permanent establishments pursuant to section 10a – please fill out Attachment K 12 for the affected participation(s)/permanent establishment(s)	599	
Attributable earnings as minority shareholder of an associated company in domestic target entities (Attachment K 1g)	726	
Attributable earnings as minority shareholder of an associated company in foreign target entities (Attachment K 1g)	827	
Less any positive foreign income for which another state has the right of taxation under double taxation agreement	24 678	
Income from the granting of management rights (section 107 Income Tax Act 1988), which are to be taxed <input type="checkbox"/> in the amount of 33% of the payment amount (without VAT) <input type="checkbox"/> in the amount substantiated by an expert opinion (standard taxation option pursuant to section 107 para. 11 Income Tax Act 1988 in conjunction with section 24 para. 7) 25	554	
4. Total amount of income before applying point 6 <i>Must be filled in any case if point 6 is being taken into account.</i>	777	
5. Tax assessment in accordance with section 26 c for income to be apportioned to the years 2023 and 2024		
Only to be completed if an aliquot breakdown is to be made pursuant to section 26c item 85 lit. b: <i>For groups of companies pursuant to section 9, this point is only to be completed by the parent company.</i>		
<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;"> T T M M J J J J Beginning of the fiscal year </div> <div style="text-align: center;"> T T M M J J J J End of the fiscal year </div> </div>		
Only to be completed if the breakdown of operating income is to be made on the basis of interim financial statements as at 31 December 2023: <i>In the case of groups of companies pursuant to section 9, this breakdown is not permitted pursuant to section 26c item 85 lit. c</i>		
Amount of profit/loss until 31.12.2023		
6. Interest barrier (section 12a, for corporate groups pursuant to section 9 only to be completed by the group parent)		
<input type="checkbox"/> The interest barrier does not apply owing to the exception for independent corporations (section 12a para. 2) 26 <i>Not applicable in the case of a group of companies pursuant to section 9 (section 12a, para. 7, item 5)</i>		
<input type="checkbox"/> Interest surplus that is non-deductible pursuant to section 12a para. 1 was deducted in full because the requirement of section 12a para. 5 was met (equity ratio comparison) (Code 168 must not be entered). 27		
Additional non-deductible interest surplus pursuant to section 12a Corporate Income Tax Act 1988		
<input type="checkbox"/> It is requested that the amount of the code 168 be recognised as interest carried forward in subsequent fiscal years. Please attach Attachment K 12a or K 12a-G	28 168	+
Deductible interest carryforward pursuant to section 12a para. 6 item 1 Corporate Income Tax Act 1988 (please enclose Attachment K 12a or K 12a-G)	29 177	–
<input type="checkbox"/> It is requested that the unused taxable EBITDA be carried forward to the five subsequent business years in the amount of (EBITDA carryforward): Please attach Attachment K 12a or K 12a-G	30 170	+
Usage of the EBITDA carryforward pursuant to section 12a para. 6 item 2 litera b Corporate Income Tax Act 1988 (please attach Attachment K 12a or K 12a-G)	31 178	–
7. Total amount of income (after taking point 6 into account) <i>Does not need to be filled in</i>		
8. Foreign losses		
When determining the income, determined according to Austrian tax law were foreign losses at most to the extent of the loss under foreign tax law taken into account (Attention: Code 746 and/or 944 must be filled in any case when taking foreign losses into account)		
Losses taken into account from states with which comprehensive administrative assistance exists	32 746	
Losses taken into account from states with which no comprehensive administrative assistance exists	32 944	
9. Included in the income from commercial operations/taxes to be credited		
Creditable domestic capital yields tax	33 645	
Creditable taxes in the event of additional taxation (section 10a)		
Actual creditable tax burden of the controlled corporation/establishment applicable to passive income pursuant to code 599	318	
Creditable comparable foreign upstream additional taxation applicable to passive income pursuant to code 599	319	
Change in methodology (section 10a para. 7)		
Investment income pursuant to section 10a para. 7 - please fill in Attachment K 12 for the affected investments	289	
Foreign corporate income tax must be credited against this in the amount of	290	
Foreign withholding tax must be credited against this in the amount of	291	



Other		
Other foreign income	840	
Foreign tax must be credited against this in the amount of	841	
Shares of losses from the participation in partnerships/joint partnerships (Attachment K 11) 34		
Non-compensable losses included therein (section 2 para. 2a Income Tax Act 1988)	615	
Profit shares from participation in partnerships/associations (Attachment K 11) 34		
Donations from business assets taken into account when calculating the positive income from participation in a partnership	933	
Non-compensable losses from previous years (section 2 para. 2a Income Tax Act 1988 must be offset against profit shares from participation in partnerships as co-entrepreneurs in the amount of	616	
Withholding tax to be credited pursuant to section 107 Income Tax Act 1988 in conjunction with section 24 para. 7 for income from the granting of management rights	25 292	
10. Special expenses		
Loss deduction		
a) Open loss deductions from previous years	35 619	
b) Income included in the total amount of income pursuant to section 8 para. 4 item 2 litera b to calculate the carryforward limit (excluding the losses of foreign group members to be taxed subsequently and recorded under codes 9855 or 9875 of Attachment K 1g)	36 624	
11. Recapitalisation gains		
Profit from a debt reduction pursuant to section 23a para. 2 (code 669)		
Quota to be paid in percent 668	37 669	
12. Payment of the tax liability in instalments (section 6 item 6 litera c Income Tax Act 1988)		
<input type="checkbox"/> It is requested that the tax liability incurred pursuant to section 6 item 6 lit. a and b Income Tax Act 1988 for an amount included in the income be paid in instalments.	38 978	
Of this amount, the following is attributable to		
<input type="checkbox"/> fixed assets (5 instalments)	559	
<input type="checkbox"/> current assets (2 instalments)	991	
13. Other		
Distributions or grants have been decided in the amount of	9307	
Of which an amount of 9308		Not subject to tax deduction from capital yields for the following reasons:
a) <input type="checkbox"/> Repayment of contributions within the meaning of section 4 para. 12 Income Tax Act 1988	b) <input type="checkbox"/> Material participation (section 94 item 2 Income Tax Act 1988)	c) <input type="checkbox"/> Other reasons
Repayment amount of reserved withdrawals pursuant to section 18 para. 2 item 1 Austrian Reorganisation Tax Act	813	
Remaining amount of reserved withdrawals in the event of a resolution to dissolve, merge, convert or split up pursuant to section 18 para. 2 item 1 Austrian Reorganisation Tax Act	814	
A surcharge pursuant to section 22 para. 3 of 25% of the following amount must be paid	849	
Amounts to be taxed by medium-sized companies pursuant to section 6b para. 6 at 27.5%	658	
An application for crediting foreign corporate income tax from previous years is submitted for the following amount (credit carryforward, section 10a para. 9)	39 850	
Minimum corporation tax to be credited after a reorganisation	941	

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 sent 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)
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Date, signature

