



-  **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).

Tax number

[illegible]

NAME OF THE CORPORATION

[illegible]

Corporate income tax return for 2024 (for insurance companies)

Corporate income tax return for domestic and comparable foreign **insurance companies with unlimited** tax liability within the meaning of the Insurance Supervision 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.

| | |
|--|--|
| Seat of the corporation | |
| Address and telephone number of the management | |
| Industry code (ÖNACE 2008) according to E 2 Please fill out. | Mixed operation |
| Length of the income calculation period only if not 12 months (number of months) | The financial statements for the business year have been approved by the competent bodies: yes no |
| T T M M J J J J | T T M M J J J J T T M M J J J J |
| Balance sheet date | Liquidation period from to |
| The company is (Please also fill out form K 1g) | A reorganisation took place during the assessment period yes |
| <input type="checkbox"/> Group leader <input type="checkbox"/> Group member <input type="checkbox"/> Minority shareholder of a joint venture | <input type="checkbox"/> The option in favour of tax applicability is exercised for (a) new international inter-company participation(s) (section 10 para. 3, Please enclose Attachment K 10). Please note: Attachment K 10 must also be enclosed if an option was exercised in previous years. Attachment K 10 must therefore be enclosed if an option has been exercised in the assessment year or in a previous year. |
| 1. Balance sheet items (section 81c Austrian Insurance Supervision Act) | |
| Amounts in euros and cents | |
| Land and buildings (Assets B.I.) | 9312 |
| Buildings on own land | 9320 |
| Investments and deposits retained on assumed reinsurance business (Assets B.II to IV.) | 9332 |
| Receivables (Assets D.I. to IV.) | 9352 |
| Other provisions (liabilities F. IV.), insofar as they are not to be recognised in code 9363 | 9362 |
| General provisions for other contingent liabilities | 9363 |
| Liabilities to credit institutions (liabilities H. IV.) | 9372 |

2. Profit and loss statement (section 81e Austrian Insurance Supervision Act)

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

Net earned premiums (P&L I.1., II.1. and III.1.)

9042

Investment revenue

9060

Other taxable income (income statement I.3., II.3. and III.4.); Income from investments and interest income, other non-technical income; Extraordinary income (income statement IV.2+5+8)

9092**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.]

Expenses for insurance claims, increase/decrease in underwriting income tax, expenses for profit-related premium refunds, change in the equalisation reserve, unrealised gains/losses from investments (income statement I.4. to 8.+11., II.4. to 8.+11., III.3.+5. to 8.+10.)

9102

Expenses for obtaining insurance; Reinsurance commissions and profit shares from reinsurance cessions (income statement I.9.a and c, II.9.a and c, III.9.a and c)

9112

Other expenses for insurance operations (income statement I.9.b, II.9.b, III.9.b); Other underwriting expenses (income statement I.10., II.10., III.10.)

9122

Expenses for investments and interest expenses (income statement IV.3.)

9222Company 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

9232**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 depreciation of fixed assets (e.g. depreciation for wear, low-value assets) | 9240 | |
| 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 | |
| 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 | + |
| 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> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th></th> <th>T</th> <th>T</th> <th>M</th> <th>M</th> <th>J</th> <th>J</th> <th>J</th> <th>J</th> <th></th> <th>T</th> <th>T</th> <th>M</th> <th>M</th> <th>J</th> <th>J</th> <th>J</th> <th>J</th> </tr> </thead> <tbody> <tr> <td>Beginning of the fiscal year</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>End of the fiscal year</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | | | | T | T | M | M | J | J | J | J | | T | T | M | M | J | J | J | J | Beginning of the fiscal year | | | | | | | | | | End of the fiscal year | | | | | | | |
| | T | T | M | M | J | J | J | J | | T | T | M | M | J | J | J | J | | | | | | | | | | | | | | | | | | | | | |
| Beginning of the fiscal year | | | | | | | | | | End of the fiscal year | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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) <i>(Code 168 must not be entered).</i> | 27 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Additional non-deductible interest surplus pursuant to section 12a Corporate Income Tax Act 1988 <input type="checkbox"/> It is requested that the amount under code 168 be taken into account in subsequent business years as interest carryforward . 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 calculating the income, foreign losses calculated in accordance with Austrian tax law were taken into account at most to the extent of the loss under foreign tax law (Please note: Code 746 and/or 944 must be filled in any case when taking foreign losses into account) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Losses taken into account from countries 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) |
|--|

Date, signature

