

☒ **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

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NAME OF THE CORPORATION

[illegible]

**Attachment for a group parent to the corporate income tax return for 2024 (K 1 or K 3) regarding the interest barrier (section 12a)**

*Legal provisions without further specification refer to the Corporate Income Tax Act 1988 (Körperschaftsteuergesetz, Corporate Income Tax Act 1988).*

*This attachment must be used if the entity concerned is the group parent and*

- a non-deductible interest overhang is added (code **168**) or
- an interest carryforward is settled (code **177**) or
- an EBITDA carryforward (code **170**) is applied for or
- an EBITDA carryforward is utilised (code **178**).

The value to be included in the corporate income tax return of the group parent for the non-deductible interest carryforward (code **168**), the deductible interest carryforward (code **177**), the EBITDA carryforward (code 170) or the utilisation of the EBITDA carryforward (code **178**) is to be determined from this attachment.

Determination of the group interest surplus	
1. Group interest expense of the assessment period (section 12a para. 7 item 1 lit. a)	+
2. Group interest income of the assessment period (section 12a para. 7 item 1 lit. a)	—
<b>3. Group interest surplus of the current assessment period without group interest carried forward</b> <i>(Balance of the values from lines 1 and 2)</i>	
4. Group interest carried forward at the end of the previous assessment period (section 12a para 6; Value from line 21 of the previous year)	+
5. Interest carried forward from periods prior to the group of companies taking effect (section 12a para. 7 item 4)	+
6. Interest carried forward due to reorganisation	+
7. Interest carried up/carried down due to reorganisation	—
<b>8. Group interest surplus of the current assessment period including group interest carried forward</b> <i>(Balance of the values from lines 3 to 7; If the group interest income is greater than the group interest expense including group interest carried forward, the value "0" must be entered)</i>	
Determination of the Group EBITDA that can be offset	
9. Sum of the total amounts of income of the group parent and the group members with unlimited tax liability, as well as the income of group members with limited tax liability from domestic permanent establishments	
10. Total surcharges for depreciation for wear	+
11. Total surcharges for current-value depreciation	+
12. Surcharge for group interest expense of the assessment period <i>(value from line 1)</i>	+
13. Total deductions for write-ups	—
14. Discount for group interest income of the assessment period <i>(value from line 2)</i>	—
15. Discount for income from long-term public, non-climate-damaging infrastructure projects within the meaning of section 12a para. 9	—
16. EBITDA carried forward from periods prior to the group taking effect/0.3 (section 12a para. 7 item 4)	+
<b>17. Group EBITDA for tax purposes</b> <i>(balance of values 9 to 16)</i>	
<b>18. Accountable group EBITDA</b> <i>(30 % of the taxable group EBITDA from line 17; If the value from line 17 is negative, enter the value "0")</i>	

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**Determination of the non-deductible group interest surplus to be added**

19. Non-deductible group interest surplus pursuant to section 12a para. 7 item 1 of the current assessment period **without group interest carryforward** before offsetting against a group EBITDA carryforward (positive value from line 3 less value from line 18, but at least less the tax allowance of EUR 3 million)
20. **Additional non-deductible group interest surplus** pursuant to section 12a para. 7 item 1 of the current assessment period **without group interest carryforward** after offsetting against a group EBITDA carryforward (**Value from line 19 plus the negative value from line 27**; The value is to be transferred to form K 1 or K 3 in the code **168**. The application for interest carryforward must also be submitted there)

+

**Status of the group interest carryforward**

21. **Status of the group interest carryforward at the beginning of the current assessment period** (balance of the values from lines 4 to 7)
22. **Deductible group interest carried forward** (if the value from line 8  $\leq$  value from line 18 or  $\leq$  tax allowance of EUR 3 million or if the exception is available due to the equity ratio comparison, the value from line 21 must be entered here; If the value from line 8  $>$  the value from line 18, but the value from line 3 is less than the value from line 18, the value from line 18 minus the value from line 3 must be entered here; <sup>1)</sup> the value entered in line 22 must be entered in form K 1 or K 3 in code **177**)
23. **Status of the group interest carried forward at the end of the assessment period** (value from line 20 plus the value from line 21 minus the value from line 22)

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**Status of the Group EBITDA carryforward**

24. Status of the Group EBITDA carried forward at the end of the previous assessment period
25. EBITDA carried forward due to reorganisation
26. EBITDA carried up/carried down due to reorganisation
27. Offsetting the group EBITDA carryforward against a non-deductible group interest surplus (section 12a para. 6 item 2 lit. b) - **Utilisation of the group EBITDA carryforward** (if the value from line 19  $\geq$  the balance of the values from lines 24 to 26, the balance of the values from lines 24 to 26 must be entered here; If the value from line 19  $<$  the balance of the values from lines 24 to 26, enter the value from line 19 here; <sup>1)</sup> this value is to be transferred to form K 1 or K 3 and recorded in the code **178**)
28. Unutilised offsettable group EBITDA of the assessment period - **Group EBITDA carried forward** (if the value from line 18 is greater than the value from line 8, the difference must be recorded here, transferred to form K 1 or K 3 and recorded in the code 170. The application for EBITDA carryforward must also be submitted there.)
29. Elimination of the Group EBITDA carried forward from the fifth previous assessment period (section 12a para. 6 item 2 lit. b) <sup>2)</sup>
30. **Status of the Group EBITDA carried forward at the end of the assessment period** (balance of the values in rows 24 to 29)

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- <sup>1)</sup> If, however, the corporation exceptionally has both an interest carryforward and an EBITDA carryforward due to its reorganisation and the interest carryforward cannot be fully deducted from the offsettable EBITDA, the remaining interest carryforward must also be offset against the EBITDA carryforward in a second step.
- <sup>2)</sup> Line 29 is not yet relevant for the 2024 assessment.

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](https://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