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Bundesministerium
Finanzen



To

☐ Finanzamt Österreich, Postfach 260, 1000 Wien

☐ Finanzamt für Großbetriebe, Postfach 251, 1000 Wien

Receipt note

Please fill out in CAPITAL LETTERS and only in black or blue colour. Amounts in euros and cents (right-aligned).

Tax number

NAME OF THE COMPANY

Attachment to the corporate income tax return K 1 (group taxation) for 2024

If there is not enough space, please attach a supplement.
Legal provisions without further specification refer to the Corporate Income Tax Act 1988 (Körperschaftsteuergesetz, Corporate Income Tax Act 1988).

1. Group Parent				
a) Attributable losses of foreign group members not subject to unlimited tax liability in which there is a sufficient financial connection pursuant to section 9 para. 4:				
Name of the foreign group member	Tax number	Result according to foreign tax law	Result after conversion to domestic tax law	Amount to be allocated ¹⁾
To allocate the losses of foreign group members who do not have unlimited tax liability, enter these (calculated in accordance with Austrian law) under code 9850 or 9870. If no foreign loss is to be attributed or if the loss attribution pursuant to section 9 para. 6 item 6 1988 is waived, please enter 0. If no amount is entered, this is also deemed to be a waiver of the loss allocation.				Sum a) 9850

¹⁾ The converted attributable loss is to be entered here in full without taking into account the 75% limit pursuant to section 9 para. 6 item 6. If no foreign loss is to be attributed or if the loss attribution pursuant to section 9 para. 6 item 6 is waived, please enter 0.

**b) Subsequent taxable losses of foreign group members who are not subject to unlimited tax liability:**

Name of the foreign group member in which there is a sufficient financial connection pursuant to section 9 para. 4	Tax number	Amount not yet taxed	Amount to be taxed subsequently
Please enter the losses of foreign group members who do not have unlimited tax liability that are subject to subsequent taxation pursuant to section 9 para. 6 item 7 under code 9855 or 9875. Please enter both the total amount not yet taxed and the amount to be taxed. If there is no foreign loss to be taxed, please enter 0.		Total b)	9855
		Total b) less total a)	

2. Group Member**a) Pre-group and extra-group losses within the meaning of section 9 para. 6 item 4***Please note: Registration required in any case (at least 0)*

9860

b) Pre- and extra-group minimum corporation tax to be offset (section 24a para. 4 item 2)*Please note: Registration required in any case (at least 0)*

9865

c)Attributable losses of foreign group members not subject to unlimited tax liability in which there is a sufficient financial connection pursuant to section 9 paragraph 4: 26

Name of the foreign group member	Tax number	Result according to foreign tax law	Result after conversion to domestic tax law	Amount to be allocated ¹⁾
See the explanatory text for code 9850 Please note: Registration required in any case (at least 0)				Total c) 9870



¹⁾ The converted attributable loss is to be entered here in full without taking into account the 75% limit pursuant to section 9 para. 6 item 6. If no foreign loss is to be attributed or if the loss attribution pursuant to section 9 para. 6 item 6 is waived, please enter 0.



d) Subsequent taxable losses of foreign group members not subject to unlimited tax liability: 26			
Name of the foreign group member in which there is a sufficient financial connection pursuant to section 9 para. 4	Tax number	Amount not yet taxed	Amount to be taxed subsequently
See the explanatory text for code 9855		Total d)	9875
		Total d) less total c)	

3. Minority shareholder of a joint venture		
a) Name of the domestic target entity whose profit or loss is directly or indirectly attributed		
Name of the group member whose result is directly or indirectly attributed	Tax number	Amount
Please transfer this sum to KZ 726 in form K 1		





b) Name of the foreign target entity whose profit or loss is directly or indirectly attributed

Name of the group member whose result is directly or indirectly attributed	Tax number	Result according to foreign tax law ²⁾	Result after conversion to domestic tax law ²⁾	Amount to be allocated ³⁾
Please transfer this total to KZ 827 in form K 1				

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 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/fax number)

Date, signature



²⁾ Only to be completed if a loss is to be attributed.
³⁾ Losses to be added back must be entered with a negative sign, subsequent taxation amounts must be entered with a positive sign.