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Corporate income tax return for **persons** with unlimited tax liability who do **not** fall under section 7, para. 3.

Please note the declaration form completion guide (form K 4). 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 guidelines 2013).

Please check the relevant box.

Chairperson or managing director (name, address, telephone number)

825

☐ The application for treatment as a commercial and industrial cooperative society that is subject to accounting is revoked.

A copy of the legal basis (e.g., statutes, deed of foundation) in the currently valid version ☐ has already been submitted ☐ will be submitted.

1. - 2. Earnings from

2	2. Business income	3
1988, (88)	(section 7 Corporate Income Tax Act 1988, sections 23 and 24 Income Tax Act 1988)	

c) Application for co-assessment of the operating capital yields not included in points a) and/or b), unless they are to be recorded under codes **917/919**.

917

919

Sum from a) to d)

610

636

869

870

923

925

866

867

589

591

586

588

286

288

K 2-UK-2024 Bundesministerium für Finanzen – 12/2024 (Aufl. 2024)

3. Income from capital assets, unless they are to be recorded under point 17 (section 7 Corporate Income Tax Act 1988, section 27 Income Tax Act 1988)

For income from capital assets, please use attachment K 2kv

4. Income from renting and leasing (section 7 Corporate Income Tax Act 1988, section 28 Income Tax Act 1988)

Of land and buildings - result from the Attachment(s) K 2b	
b) As a participant (co-entrepreneur) - result from Attachment K 11	
c) Income from the sale of rent and lease payments (section 28 para. 1 item 4 Austrian Income Tax Act 1988)	546
d) <input type="checkbox"/> Income from the granting of management rights (section 107, Income Tax Act 1988) <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. Income Tax Act 1988 in conjunction with section 24 para. 7)	6 547
e) Other rental and lease income (e.g. income from business leasing after business closure)	818
Sum of 4. a) to e)	650
4.1 Deductible fifteenth of a loss from private real estate sales in the assessment year pursuant to point 5.1.3 or a previous year (maximum balance from points a), b) and c))	7 973
4.2 <input type="checkbox"/> I am applying for 60% of the loss from private real estate sales of the compensation year with the balance from the income from letting and leasing pursuant to points a, b, and c. To be taken into account (60% of the amount pursuant to point 5.1.3, at most the balance)	7 974

5. b) Income from real estate sales

(unless to be recorded under point 17, section 7 Corporate Income Tax Act 1988, section 30 Income Tax Act 1988) 7

The sale (also) relates to a property that was previously withdrawn in whole or in part at book value

☐ yes ☐ no

5.1 Income from real estate sales excluding against annuity

5.1.1 Income calculated as a lump sum from the sale of real estate (section 30 para. 4 Income Tax Act 1988 "Old assets") (14% of the sale proceeds; section 30 para. 4 item 2 Income Tax Act 1988)	572	+
Income from the sale of real estate in the event of rededication (60% of the sale proceeds; section 30 para. 4 item 1 Income Tax Act 1988)	573	+
5.1.2 Income from the sale of real estate not calculated as a lump sum (section 30 para. 3 Income Tax Act 1988, "New assets" and with option pursuant to section 30 para. 5 Income Tax Act 1988 also "Old assets")	574	
5.1.3 Sum of codes 572, 573, 574		
5.2 Income from real estate sales against annuity ("Old and new assets" section 30a para.4 Income Tax Act 1988)	575	
5.3 Creditable real estate income tax , which is attributable to income from private real estate sales and paid by the third party 2)	576	
5.4 Paid special advance payment , insofar as it relates to income from private real estate sales 3)	579	
5.5 Creditable foreign tax on income from private real estate sales	578	

6. Income from services

(excluding income from private real estate sales, unless to be recorded under point 17) 8

6.1 Other income (section 7, section 29 Income Tax Act 1988 and section 31 Income Tax Act 1988)	660
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7. Carryforward regulations (section 2 para. 2a Income Tax Act 1988) 9

7.1 Non-compensable losses pursuant to section 2 para. 2a Income Tax Act 1988 of the assessment year	638	+
7.2 Non-compensable losses pursuant to section 2 para. 2a Income Tax Act 1988 from previous years must be offset	639	-

8. Subsequent taxation

8.1 Subsequent taxation of foreign losses (section 2 para. 8 item 4 Income Tax Act 1988)	792	+
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2) **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.
- If a **special advance payment** (section 30b para. 4 Income Tax Act 1988) was paid to the tax account, this **must not be entered** here. The special advance payment will be taken into account automatically.

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



9. Foreign Income

Passive income that needs to be added from low-taxed foreign corporations and establishments pursuant to section 10a (value from code 9267 from K 2a)	599	
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	
Taxable investment income pursuant to section 10a para. 7 (sum from code 297 K 2kv and code 9081 K 2a)	289	
Foreign corporate income tax must be credited against this in the amount of (sum from code 298 K 2kv and code 9088 K 2a)	290	
Foreign withholding tax must be credited against this in the amount of (sum from code 299 K 2kv and code 9089 K 2a)	291	
Other foreign income (except capital yields according to Attachment K 2kv)	10	840
Foreign tax must be credited against this (excluding withholding tax pursuant to K 2kv, code 900 and 901)	10	841
Earnings do not include: Positive income for which the taxation right belongs to another state owing to double taxation agreements.	11	678
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: The codes 746 and/or 944 must be filled in in any case when taking foreign losses into account Losses taken into account from countries with which comprehensive administrative assistance exists		746
Losses taken into account from countries with which no comprehensive administrative assistance exists		944
10. Total amount of income before applying point 12 <i>Must be filled in any case if point 12 is being taken into account.</i>		

11. Tax assessment in accordance with section 26 c for income to be apportioned to the years 2023 and 2024

11.1 Only to be completed if an aliquot breakdown is to be made pursuant to section 26c item 85 lit. b:	
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
11.2 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:	
Amount of profit/loss until 31.12.2023	

12. Interest barrier (section 12a)

<input type="checkbox"/> The interest barrier does not apply owing to the exception for independent corporations (section 12a para. 2)	12	
<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).	13	
Additional non-deductible interest surplus pursuant to section 12a Corporate Income Tax Act 1988		
<input type="checkbox"/> It is requested that the amount of code 168 should be taken into account as interest carried forward in later business years. Please use Attachment K 12a	14	168 +
Deductible interest carryforward pursuant to section 12a para. 6 item 1 Corporate Income Tax Act 1988 (Please enclose Attachment K 12a)	177	—
<input type="checkbox"/> It is requested that the unused offsettable EBITDA is to be carried forward to the following five business years in the amount of (EBITDA carried forward): Please use Attachment K 12a	15	170 +
Use of the EBITDA carryforward pursuant to section 12a para. 6 item 2 litera b Corporate Income Tax Act 1988 (Please enclose Attachment K 12a)	178	—

13. Total amount of income (after taking into account point 12) *Does not need to be filled in*

14. Special expenses

14.1 Loss deduction		
a) Open loss deductions from previous years	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	16	624
14.2 Other special expenses pursuant to section 8 para. 4 item 1		
a) Annuities and ongoing charges	713	
b) Tax advisory fees	714	



c) Donations to beneficiary research and teaching institutions, museums, cultural institutions, the Federal Monuments Office, and the International Anti-Corruption Academy ⁴⁾	715	
d) Cash donations to charitable organisations ⁴⁾	451	
e) Donations to environmental protection organisations and animal welfare organisations ⁴⁾	562	
f) Donations to voluntary fire brigades and state fire brigade associations ⁴⁾	563	
g) Cash donations to sports facilities ⁴⁾	104	
h) Cash donations to kindergartens ⁴⁾	105	
i) Cash donations to schools ⁴⁾	106	
j) Cash donations to other beneficiary organisations not covered under codes 715 to 106 ⁴⁾	107	
k) Contributions in the year of assessment to the assets of a charitable foundation ⁴⁾	564	
l) Contributions of the assessment year to the Innovation Foundation for Education and/or its sub-foundations ⁴⁾	567	

15. Recapitalisation gains		
Profits from a debt reduction within the meaning of section 23a	669	
Quota to be paid in percent	668	

16. Payment of tax in instalments, non-assessment		
16.1 <input type="checkbox"/> I am applying to pay the tax liability arising pursuant to section 6 item 6 lit. a and b Austrian Income Tax Act 1988 in instalments for an amount included in the income. 17	978	
Of this amount, the following is attributable to		
16.1.1 <input type="checkbox"/> Fixed assets (5 instalments) the amount of 17	559	
16.1.2 <input type="checkbox"/> Current assets (2 instalments) the amount of	991	
16.2 <input type="checkbox"/> I am applying to pay the tax liability arising pursuant to section 27 para. 6 item 1 litera a in conjunction with section 6 item 6 litera c and d Income Tax Act 1988 in 5 instalments for an amount included in the income 18	980	
16.3 In the event 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, an application is made not to assess the tax liability for an amount included in the income of	153	

17. Special regulations for private foundations		
17.1 Investment income pursuant to section 13 para. 2 19		
a) Tax-exempt investment income pursuant to section 10 para. 1 items 1 to 4	830	
Capital gains tax must be credited on this in the amount of	845	
b) Tax-exempt investment income pursuant to section 13 para. 2 in conjunction with section 10 para. 1 items 5, 6 and 7	831	
c) Taxable investment income pursuant to section 10a para. 7 - please fill out Attachment K 12 for the affected investments	293	
Foreign corporate income tax must be credited against this in the amount of	294	
Foreign withholding tax must be credited against this in the amount of	295	
17.2 Intermediate taxation pursuant to section 13 para. 3		
a) Domestic income from the transfer of capital pursuant to section 13 para. 3 item 1 lit. a, for which loss compensation is not permitted 20	113	
b) Foreign income from the transfer of capital pursuant to section 13 para. 3 item 1 lit. a, for which loss compensation is not permitted 21	114	
c) Domestic income from the transfer of capital pursuant to section 13 para. 3 item 1 lit. a, for which loss compensation is permitted 22	882	
d) Foreign income from the transfer of capital pursuant to section 13 para. 3 item 1 lit. a, for which loss compensation is permitted 23	883	
e) Domestic income pursuant to section 13, para. 3, item 1, lit. b and c (capital yields and derivatives)	884	

⁴⁾ Deductible only if the respective institution is included in the list of beneficiary donation organisations of the Austrian Federal Ministry of Finance.



f) Foreign income pursuant to section 13, para. 3, item 1, lit. b and c (capital yields and derivatives)	996	
g) Income pursuant to section 13 para. 3 item 1 lit. d (cryptocurrencies)	179	
h) Income pursuant to section 13, para. 3, item 2 (sales of real estate)	24 885	
Donations made during the assessment period within the meaning of section 27 para. 1 item 7 Income Tax Act 1988, from which capital yields tax was withheld and paid and for which no capital yields tax relief or rebate has been made.	25	
Note: Donations for which a partial capital yields tax relief or rebate has been made are only to be taken into account proportionately (section 13 para. 3 or section 24 Para 5)	702	—
Transferred hidden reserves pursuant to section 13 para. 4 items 1 and 4	703	—
17.3 a) Donations to beneficiary research and teaching institutions, museums, cultural institutions, the Federal Monuments Office, and the International Anti-Corruption Academy ⁴⁾	26 161	
b) Cash donations to charitable organisations ⁴⁾	26 162	
c) Donations to environmental protection organisations and animal welfare organisations ⁴⁾	26 163	
d) Donations to voluntary fire brigades and state fire brigade associations ⁴⁾	26 164	
e) Cash donations to sports facilities ⁴⁾	26 108	
f) Cash donations to kindergartens ⁴⁾	26 109	
g) Cash donations to schools ⁴⁾	26 111	
h) Cash donations to other beneficiary organisations not covered under codes 161 to 111 ⁴⁾	26 112	
i) Contributions in the year of assessment to the assets of a charitable foundation ⁴⁾	26 165	
j) Contributions of the assessment year to the Innovation Foundation for Education and/or its sub-foundations ⁴⁾	26 166	
Foreign withholding tax must be credited against the interim tax in the amount of	708	
17.4 Credit of the interim tax upon dissolution of the private foundation pursuant to section 24 para. 5 item 6		
Owing to <input type="checkbox"/> revocation <input type="checkbox"/> other reasons	Resolution to wind up dated:	Date
Credit of the interim tax that has not yet been offset	821	

18. Other		
A surcharge pursuant to section 22 para. 3 of 25% of the following amount must be paid	849	
An application to offset foreign corporate income tax from previous years is made for the following amount (credit carry-forward, section 10a, para. 9)	27 850	
Withholding tax to be taken into account pursuant to section 107 of the Austrian Income Tax Act 1988, which applies to private income	6 296	
Income that is privileged pursuant to the Energy Promotion Act (Energieförderungsgesetz, EnFG). Be aware that: The privilege is applicable only if operations started before 1 January 2019.	670	

⁴⁾ Deductible only if the respective institution is included in the list of beneficiary donation organisations of the Austrian Federal Ministry of Finance.

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

