

## Notice of receipt



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**Fields highlighted in bold must be filled in in any case.**

DESIGNATION OF THE PARTNERSHIP/ASSOCIATION (BLOCK LETTERS)

[illegible][illegible]**Supplement to Form E 6a for the year 2018**

**1**

Please note the **completion instructions (E 6-Erl)**. This supplement is to be filled in for all participants.

If there are more than 4 participants, please enter the sheet N°:

11

PLEASE DO NOT WRITE INTO  
THIS GREY FIELD

Bundesministerium  
Finanzen

Name:				
Tax account №: Tax office № – Tax №				
The participant is a capitalist co-entrepreneur within the meaning of § 23a	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>To be filled in only if a partnership is involved (two-layer partnership):</b>				
§ 23a of the Austrian Income Tax Act 1988 is not considered	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
An application pursuant to § 24 VI is made (building privilege in case of discontinuation of a business)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Share of profit/loss before consideration of the following codes <sup>1)</sup>	<input type="checkbox"/>			
Special operating revenue	<input type="checkbox"/>	<b>9915</b>		
Special operating expenses (without tax-free profit allowance)	<input type="checkbox"/>	<b>9925</b>	–	–
Corrections to disposals/withdrawals/write-ups and write-downs of business premises	<input type="checkbox"/>	<b>9387</b>		

<sup>1)</sup> In this field, enter the prorated profit/loss resulting from Supplement E 6a. This can be apportioned among the participants in deviation from the noted participation ratio.





<b>Name:</b>					
<b>Tax account №:</b> Tax office № – Tax №					
Corporate donations to benefited research and teaching institutions, museums, cultural institutions, the Federal Office for Monument Protection, umbrella organisations for disabled sports, the International Anti-Corruption Academy and others <sup>2)</sup>		9	9253		
Corporate donations to charitable organisations, benefited fund-raising associations, etc. <sup>2)</sup> <i>Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.</i>		9	9254		
Corporate donations to environmental organisations and animal shelters <sup>2)</sup> <i>Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.</i>		9	9255		
Corporate donations to volunteer fire departments and regional fire-fighting associations <sup>2)</sup>		9	9256		
Donations to the assets of a non-profit foundation		10	9461		
Donations to the Innovation Foundation for Education and its sub-foundations		11	9462		
<b>Tax-free profit allowance (§ 10)</b>					
Participation is held in the business assets		13			
Basic tax allowance <b>Note:</b> This entry is a prerequisite for consideration of the tax allowance		14	9221	—	—
Investment-related tax-free profit allowance for tangible assets <b>Note:</b> This entry is a prerequisite for consideration of the tax allowance		15	9227	—	—
Investment-related tax-free profit allowance for securities <b>Note:</b> This entry is a prerequisite for consideration of the tax allowance		16	9229	—	—
Tax-free profit allowance to be taxed subsequently		17	9234		
<b>Disposal of shares</b>					
Share was sold (percentage)		18	9930	%	%
Date (DD.MM.YYYY)					
Adjusted net gain/loss carried forward		19	9935		
Gain on disposal (before any tax allowance)/loss on disposal		20	9940		
Tax allowance for gain on disposal in accordance with § 24 IV		21	9022	—	—

<sup>2)</sup> **Please note:** Donations are deductible only to the amount of 10% of the profit before possible consideration of a tax-free profit allowance. Enter here the amount that is deductible in consideration of this maximum limit.





Share was sold (percentage)	18	9931	%	%	%	%
Date (DD.MM.YYYY)						
Adjusted net gain/loss carried forward	19	9936				
Gain on disposal (before any tax allowance)/loss on disposal	20	9941				
Tax allowance for gain on disposal in accordance with § 24 IV	21	9023	—	—	—	—
Share was sold (percentage)	18	9932	%	%	%	%
Date (DD.MM.YYYY)						
Adjusted net gain/loss carried forward	19	9937				
Gain on disposal (before any tax allowance)/loss on disposal	20	9942				
Tax allowance for gain on disposal in accordance with § 24 IV	21	9024	—	—	—	—
<b>Total amount</b>			<b>Fiscal profit share without consideration of § 23a</b>			
<b>On-hold regulation for participation as a capitalist co-entrepreneur within the meaning of § 23a</b> (at any rate to be filled in together with the development of the capital account and the on-hold losses)						
Profit share (profit/loss) before consideration of § 23a						
In case of <b>loss</b> : Feeding to the on-hold amount (reduction of the loss by the amount in code <b>9402/7402</b> )	22	9025				
In case of <b>profit</b> : Reduction by the on-hold amount (internal compensation of losses by offsetting of the profit against the on-hold loss from a previous year to the amount in code <b>9403/7403</b> )	23	9026				
<b>Total amount</b>	24		<b>Fiscal profit share after consideration of § 23a</b>			
Only to be filled in if <b>two business years</b> end in the assessment year – apportionment of the total amount and the profit shares (after consideration of § 23a if applicable) to the two business years:						
Of which for business year 1						
<b>Total amount</b>	25		<b>Fiscal profit share</b>			
Of which for business year 2						
<b>Total amount</b>	25		<b>Fiscal profit share</b>			



## Determinations on the assessment of the participants concerning the business year (business year 1 if applicable) <sup>3)</sup> 26

The income includes on a prorated basis: Losses not eligible for compensation (§ 2 IIa)	<b>9945</b>			
Losses from previous years that can be offset are to be offset with positive income to the amount of:	<b>9950</b>			
Domestic income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends)	<b>9761</b>			
Foreign income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends)	<b>9762</b>			
Domestic income from the transfer of capital to which the special tax rate of 27.5% is applicable	<b>9772</b>			
Foreign income from the transfer of capital to which the special tax rate of 27.5% is applicable	<b>9773</b>			
<b>Positive balance</b> of the capital gains and capital losses to which the special tax rate is applicable	<b>9763</b>			
Capital gains tax on operating capital yields	<b>9766</b>			
Foreign capital yields against which foreign withholding tax is to be credited	<b>9748</b>			
Creditable foreign withholding tax on operating capital yields	<b>9767</b>			
<b>Capital gains relating to business premises</b>				
Profits relating to business premises to which the special tax rate is applicable	<span style="border: 1px solid black; padding: 0 2px;">27</span> <b>9764</b>			
Expenses pursuant to § 20 II in connection with profits from business premises according to code <b>9764</b>	<span style="border: 1px solid black; padding: 0 2px;">28</span> <b>9771</b>			
Real estate income tax that was paid for the tax N <sup>o</sup> of the partnership (general partnerships under Austrian law or limited partnership under Austrian law) <sup>4)</sup>	<b>9765</b>			
<b>The income includes on a prorated basis:</b>				
Income to which the privileged tax rate would be applicable	<b>9970</b>			
Compensation for expropriation pursuant to § 37 III	<b>9328</b>			
Profits from debt relief within the meaning of § 36	<b>9386</b>			
Quota to be achieved in %	<b>9496</b>	%	%	%

<sup>3)</sup> If only **one business year** ends in the reporting year, the findings relating to that business year are to be entered here (codes **9965** to **9396**). If **two business years** end in the reporting year, only the findings relating to the **first** business year are to be entered here. The findings relating to the **second** business year are to be entered in the codes **7965 et seq.**

<sup>4)</sup> **Please note:** If real estate income tax has been paid to the tax N<sup>o</sup> of the participants, no entry may be made here. The real estate income tax is always considered (crediting) in the respective taxation procedure of the participant.



Foreign income				
<b>Not to be included</b> in the income are the following:				
Foreign income tax-exempt subject to the progression proviso	9975			
<b>To be included</b> in the income are the following:				
Foreign income for which Austria has the taxation right (without capital yields)	9395			
To income in accordance with code <b>395</b> , a creditable tax is attributable (without withholding tax according to code <b>9767</b> ) to the amount of	9396			

## Presentation of the development of the capital account and the on-hold losses in accordance with § 23a (business year 1, if applicable)

22

Development of the tax capital account relevant for § 23a				
<b>Situation at the beginning of the business year</b>	9397			
Changes from supplementary capital <sup>5)</sup>	9398			
Other changes <sup>5)</sup>	9399			
<b>Status at the end of the business year</b>	9400			
Development of the on-hold losses				
<b>Situation at the beginning of the business year</b>	9401			
<b>Increase</b> by the loss of the business year nit eligible for compensation	9402			
<b>Decrease</b> by offsetting against the profit for the business year	9403			
<b>Decrease</b> due to excess deposits or actual liability claim Please enter this amount in Form E 1 or E 7, respectively, of the participant concerned into code <b>509</b>	9405			
<b>Status at the end of the business year</b>	9406			

<sup>5)</sup> An increase in the capital account is to be entered with a positive leading sign and a decrease with a negative leading sign.





## Findings on the assessment of the participants concerning a possible business year 2

The income includes on a prorated basis: Losses not eligible for compensation (§ 2 IIa)	7945				
Losses from previous years that can be offset are to be offset with positive income to the amount of:	7950				
Domestic income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends)	7761				
Foreign income from the transfer of capital to which a special tax rate of 25% is applicable (in particular interest on bank deposits, dividends)	7762				
Domestic income from the transfer of capital to which the special tax rate of 27.5% is applicable	7772				
Foreign income from the transfer of capital to which the special tax rate of 27.5% is applicable	7773				
<b>Positive balance</b> of the capital gains and capital losses to which the special tax rate is applicable	7763				
Capital gains tax on operating capital yields	7766				
Foreign capital yields against which foreign withholding tax is to be credited	7748				
Creditable foreign withholding tax on operating capital yields	7767				
<b>Capital gains relating to business premises</b>					
Profits relating to business premises to which the special tax rate is applicable	27 7764				
Expenses pursuant to § 20 II in connection with profits from business premises according to code 7764	28 7771				
Real estate income tax that was paid for the tax N <sup>o</sup> of the partnership (general partnerships under Austrian law or limited partnership under Austrian law) <sup>4)</sup>	7765				
<b>The income includes on a prorated basis:</b>					
Income to which the privileged tax rate would be applicable	7970				
Compensation for expropriation pursuant to § 37 III	7328				
Profits from debt relief within the meaning of § 36	7386				
Quota to be achieved in %	7496	%	%	%	%

<sup>4)</sup> **Please note:** If real estate income tax has been paid to the tax N<sup>o</sup> of the participants, no entry may be made here. The real estate income tax is always considered (crediting) in the respective taxation procedure of the participant.





Foreign income				
<b>Not to be included</b> in the income are the following: Foreign income tax-exempt subject to the progression proviso		<b>7975</b>		
<b>To be included</b> in the income are the following: Foreign income for which Austria has the taxation right (without capital yields)		<b>7395</b>		
To income in accordance with code <b>395</b> , a creditable tax is attributable (without withholding tax according to code <b>7767</b> ) to the amount of		<b>7396</b>		

## Presentation of the development of the capital account and the on-hold losses in accordance with § 23a (business year 2, if applicable)

22

Development of the tax capital account relevant for § 23a				
<b>Situation at the beginning of the business year</b>		<b>7397</b>		
Changes from supplementary capital <sup>5)</sup>		<b>7398</b>		
Other changes <sup>5)</sup>		<b>7399</b>		
<b>Status at the end of the business year</b>		<b>7400</b>		
Development of the on-hold losses				
<b>Situation at the beginning of the business year</b>		<b>7401</b>		
<b>Increase</b> by the loss of the business year not eligible for compensation		<b>7402</b>		
<b>Decrease</b> by offsetting against the profit for the business year		<b>7403</b>		
<b>Decrease</b> due to excess deposits or actual liability claim Please enter this amount in Form E 1 or E 7, respectively, of the participant concerned into code <b>509</b>		<b>7405</b>		
<b>Status at the end of the business year</b>		<b>7406</b>		

<sup>5)</sup> An increase in the capital account is to be entered with a positive leading sign and a decrease with a negative leading sign.

**IMPORTANT NOTE:** Please **do not** send any original documents, as all documents arriving at the tax office will be destroyed after electronic recording in accordance with the data protection regulations! However, retain these for at least **7 years** for a possible inspection.

You can submit this declaration even more easily electronically at [www.bmf.gv.at](http://www.bmf.gv.at) (FinanzOnline).  
FinanzOnline is available to you free of charge around the clock and requires no special software.

Tax representation (name, address, phone N°)

Date, signature

