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-	Notes: In the context of a determination procedure, this supplement may be completed only once! In the following cases, Supplement E 6a-1 is to be filled in at any rate in addition to this supplement: 1. A capitalist co-entrepreneur within the meaning of § 23a holds an interest in the company.																
_	 A capitalist co-entrepreneur within the meaning of § 23a holds an interest in the company. The profit/loss from Supplement E 6a is not to be apportioned to the participants in accordance with the stated participation ratio. A tax-free profit allowance is asserted (except in the case of commercial full flat-rate taxation) or a subsequent taxation of a tax-free profit. 																
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filled in a dry rate (§ 62 V BAO). If necessary, the value "0" is to be entered. Particular is a status of the entered in a nontification presence (see colled) mose reported in a nontification in accordance with \$109a = EKR 40-44 Image: Second Secon	a negative value results for a code, a negative leading sign ("-") must be specified.			ny leading sign. Only if
notification in accordance with § 109 – EKR 40-44 – including internal consumption (withdrawal uses for an extension pursuant to § 109a (EK 40-44) – including internal consumption (withdrawal sets) (EK 40-44) – including internal consumption (withdrawal values of fixed assets) (EK 40-44) – including internal consumption (withdrawal values of fixed assets) (EK 40-46) – including internal consumption (withdrawal values of fixed assets) (EK 40-46) – including internal consumption (withdrawal values of fixed assets) (EK 40-46) – including internal consumption (withdrawal values of fixed assets) (EK 40-46) – including internal consumption (withdrawal values of fixed assets) (EK 40-46) – including internal consumption (withdrawal values of fixed assets) (EK 40-46) – including internal consumption (withdrawal values of fixed assets) (EK 40-46) (EK 40-46	filled in at any rate (§ 62 V BAO). If necessary, the value "0" is to be entered.	0 m	ust be	Amounts in euros and cents
EIK 4-0-4 IB 9050 Investment income/withdrawal values of fixed assets EIK 460-462 before any divestiture to 463-465 or 783, respectively IP 9066 Only for balance sheet preparens: Internally produced and capitalised assets EIK 450-457 Only for balance sheet preparens: Internally produced and capitalised assets EIK 450-457 Other income/operating revenue (e.g. financial yields, profit shares from a silent patnership) - Balance (<i>Tor VAT</i>) or each more, but without code 8093 Other income/operating revenue (e.g. financial yields, profit shares from a silent patnership) - Balance (<i>Tor VAT</i>) or each more, but without code 8093 Other income/operating revenue (e.g. financial yields, profit shares from a silent patnership) - Balance (<i>Tor VAT</i>) or each more, but without code 8093 Other income/operating revenue (e.g. financial yields, profit shares from a silent patnership) - Balance (<i>Tor VAT</i>) or each is reported without VAT (<i>Tor VAT</i>) or each is reported without VAT (<i>Tor</i>) EXE (<i>Tor VAT</i>) or each is reported without VAT (<i>Tor</i>) EXE (<i>Tor VAT</i>) or each is reported without VAT (<i>Tor</i>) EXE (<i>Tor VAT</i>) or each is reported without VAT (<i>Tor</i>) EXE (<i>Tor VAT</i>) as a set of the operating revenue is reported without VAT (<i>Tor</i>) EXE (<i>Tor VAT</i>) as a set of the operating expenses (<i>VAT</i>) as a set of the operating expenses (<i>VAT</i>) as a set of the operating expension of the operating expe	Income/operating revenue (revenues from goods and services) excluding those reported in a notification in accordance with § 109a – EKR 40-44 – including internal consumption (withdrawal values of current assets)	15	9040	
EKR 460-462 before any divestitue to 463-465 or 783, respectively [D] 9060 Only for balance sheet preparers: Internally produced and capitalised assets [II] 9070 Only for balance sheet preparers: Inventory changes [II] 9080 EKR 459-457 [III] 9090 Only for balance sheet preparers: Inventory changes [III] 9090 Differ income/operating revenue (e.g. fnancial yields, profit shares from a silent partnership) [III] 9093 Only with VAT gross system: VAT collected for supplies and services [III] 9093 Other income/operating revenue (action to supplies and services [III] 9093 Code, raw materials, auxiliary materials [III] 9093 EVEN school (external personnel) [IIII] 9093 Personnel provided (external personnel) [IIIII] 9100 Personnel provided (external personnel) [IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	Income/operating revenue income recorded in a notification pursuant to § 109a EKR 40-44	16	9050	
Exc. 45.459 [B] 9070 Othy for balance sheet preparers: Inventory changes [S] 9080 Differ income/operating revenue (e.g. financial yields, profit shares from a silent partnership) [B] 9090 Only of balance (<i>For VAT gross system</i> : NAT collector for supplies and services [B] 9093 Only with VAT gross system: VAT collector for supplies and services [B] 9093 Only with VAT gross system: VAT collector for supplies and services [B] 9093 Code, raw materials, audiary materials [E] 9100 Expenses/Operating expenses (without special operating expenses) [Code, raw materials, audiary materials [E] Personnel expenses ('own personnel') [E] 9100 [E] 9100 Repared and depreciation in the company – EXR 709 – and value adjustment sprecease [E] 9140 [E] 9140 Repared and depreciation in the company – EXR 709 – and value adjustment sprecease [E] 9140 [E] 9140 Repare and maintenance costs (maintenance expenditure) for buildings [E] 9110 [E] 9110 EXR 72 [E] 9150 [E] 9150 [E] [E] 9160 [E] 9110 [E] [E]	investment income/withdrawal values of fixed assets EKR 460–462 before any divestiture to 463–465 or 783, respectively	17	9060	
EXR 45-457 ID 9080 Delance (por VAT gross system: ind. VAT credit memo, but without code 9093) ID 90990 Only with VAT gross system: VAT collected for supplies and services ID 90993 Total of income/operating revenue is reported without VAT) ID 90993 Total of income/operating revenue is reported without VAT) ID 90993 Total of income/operating revenue (does not have to be filled in) Expenses/Operating system: VAT collected without VAT) ID Personnel provided (external personnel) and external services ID 9110 Personnel expenses ('own personnel') ID 9120 Personnel expenses ('own personnel') ID 9120 CRR 0-68 ID 9120 ID Personnel expenses ('own personnel') ID 9120 ID Reparation of fixed assets (e.g. depreciation for wear, low-value assets), EKR 700-705 ID 9130 Orly for balance sheet preparers: Depreciation of current assets if and insoftig-sheet sonic'. ID 9140 Reparation dispected costs (maintenance expenditure) for buildings ID 9150 ID EKR 72-73 ID 9150 ID P170 P170	Only for balance sheet preparers: Internally produced and capitalised assets EKR 458-459	18	9070	
balance (for VAT gross system: ind: VAT credit meino, but without code 9093) [20] 9090 Only with VAT gross system: VAT collect dro supplies and services (Note: Fill in only if the operating revenue is reported without VAT) [21] 9093 Total of income/operating expenses (without special operating expenses) 5000 5000 Coods, raw materials, auxiliary materials [22] 9100 Expenses/Operating expenses (without special operating expenses) 5000 5000 Coods, raw materials, auxiliary materials [23] 9110 Expenses/Coperating expenses (composition of the second sec	Only for balance sheet preparers: Inventory changes EKR 450-457	19	9080	
(Note: Fill in only if the operating revenue is reported without VAT) [2] 9093 Total of income/operating revenue (does not have to be filled in) Expenses/Operating expenses (without special operating expenses) Goods, raw materials, auxiliary materials [2] 9100 Personnel provided (external personnel) and external services [3] 9110 ExR 60-68 [2] 9130 Depreciation of fixed assets (e.g. depreciation for wear, low-value assets), EKR 700-700 [3] 9130 Only for balance sheet preparent: Depreciation of current assets if and insoftwishile safet [3] [3] Repair and maintenance costs (maintenance expenditure) for buildings [2] [3] [3] EKR 73-737 [3] [3] [3] [3] Actual vehicle costs (excluding depreciation for wear, leasing and releage allowance) [3] [3] [3] EKR 73-73 [3] [3] [3] [3] Commissions to third parties, leases [3] [3] [3] EXR 74-747 [3] [3] [3] Commissions to third parties, lease fees [3] [3] [3] EXR 74-77, 748-749 [3] [3] [3] [3	Other income/operating revenue (e.g. financial yields, profit shares from a silent partnership) – balance (For VAT gross system: incl. VAT credit memo, but without code 9093)	20	9090	<u> </u>
Expenses/Operating expenses (without special operating expenses) 22 9100 Goods, raw materials, auxiliary materials 22 9100 Exp Stop -539, 580 23 9110 Personnel provided (external personnel) and external services 23 9110 ExR 570-579, 581, 750-753 23 9110 Personnel expenses ("own personnel") 24 9120 Depreciation of fixed assets (e.g. depreciation for wear, low-value assets), EKR 700-706 26 9130 Only for balance sheet preparers: Depreciation of current assets if and insoftwishile safe 9140 Repair and maintenance costs (maintenance expenditure) for buildings 27 9150 EKR 73-73 29 9150 Actual vehicle costs (excluding depreciation for wear, leasing and mileage allowance) 28 9160 Actual vehicle costs (excluding depreciation for wear, leasing and mileage allowance) 29 9170 Rental and lease expenses, leases 39 9180 39 Commissions to third partics, license fees 39 9200 39 39 Book value of disposed assets 33 9210 34 34 9220 EKR 724-757, 748-749 33	Only with VAT gross system: VAT collected for supplies and services (<i>Note: Fill in only if the operating revenue is reported without VAT</i>)	21	9093	10
Godds, raw materials, auxiliary materials 22 91.00 EKR S00-539, 580 22 91.00 Personnel provided (external personnel') 91.20 Depreciation of fixed assets (e.g. depreciation for wear, low-value assets), EKR 700-708 22 91.30 Only for balance sheet preparers: Depreciation of current assets if and insofahashue same exceeds the usual depreciation in the company – EKR 709 – and value adjustments to receivable. 20 91.40 Repair and maintenance costs (maintenance expenditure) for buildings 27 91.50 Tip costs and travel expenses incl. mileage allowance and per-diems (excluding actual vehicle costs) 28 91.60 Actual vehicle costs (excluding depreciation for wear, leasing and mileage allowance) 29 91.70 Rental and lease expenses, leases 20 91.80 Commissions to third parties, license fees 20 91.90 Advertising and representation expenses, donations not included in codes 92.43 to 92.46, 23 92.10 EKR 782-769 29 92.10 Book value of disposed assets 29 92.10 EKR 828-834 29 92.20 Profit shares of typical/silear partners, whinin the meaning of § 27 II 4 35 92.58 Corporate donations to beenef	Total of income/operating revenue (does not have to be filled in)			
EKR 500-539, 580 E2 9100 Personnel provided (external personnel) and external services E2 9110 EKR 70-579, 581, 750-753 E2 9110 Depreciation of fixed assets (e.g. depreciation for wear, low-value assets), EKR 700-700 E2 9130 Only for balance sheet preparers: Depreciation of current assets if and insofd ashe same exceeds the usual depreciation in the company – EKR 709 – and value adjustments to receivables E2 9140 Repair and maintenance costs (maintenance expenditure) for buildings E2 9150 EKR 724-737 E2 9160 Actual vehicle costs (excluding depreciation for wear, leasing and mileage allowance) E2 9160 Actual vehicle costs (excluding depreciation for wear, leasing and mileage allowance) E2 9170 Rental and lease expenses, leases EXR 742-773 E3 9180 Commissions to third parties, license fees EXR 742-774 E3 9190 Advertising and representation expenses, downtows not included in codes 9243 to 9246, 22 9200 9200 Book value of disposed assets E3 9120 9220 Profit shares of typical silen/ partnes/ within the meaning of § 27 II 4 E9 92258 92200 Corporate	Expenses/Operating expenses (without special operating expenses)			0'0'
EKR 570-579, 581, 750-753 23 9110 Personnel expenses ("own personnel") 24 9120 EKR 60-68 24 9130 Depreciation of fixed assets (e.g. depreciation for wear, low-value assets), EKR 700-708 26 9130 Only for balance sheet preparers: Depreciation of current assets if and insolfd at the same exceeds the usual depreciation in the company – EKR 709 – and value adjustments to receivable. 26 9140 Repair and maintenance costs (maintenance expenditure) for buildings 22 9150 Trip costs and travel expenses incl. mileage allowance and per-diems (excluding actual vehicle costs) 28 9160 Actual vehicle costs (excluding depreciation for wear, leasing and mileage allowance) 29 9170 Rental and lease expenses, leases 29 9180 Commissions to third parties, license fees 39 9180 Commissions to third parties, license fees 33 9210 Interest and similar expenses 33 9210 Interest and similar expenses 33 9210 Interest and similar expenses 34 9220 Profit shares of typical silent partners within the meaning of § 27 II 4 38 9243 Corporate donations to benefited fund-raising associations, d	Goods, raw materials, auxiliary materials EKR 500–539, 580	22	9100	
EKR 60-68 Ei 9120 Depreciation of fixed assets (e.g. depreciation for wear, low-value assets), EKR 700–705 24 9130 Only for balance sheet preparers: Depreciation of current assets if and insoft-abule exceeds the usual depreciation in the company – EKR 709 – and value adjustments to receivables, 26 9140 Repair and maintenance costs (maintenance expenditure) for buildings 27 9150 EKR 72 27 9160 EKR 73-73 28 9160 Actual vehicle costs (excluding depreciation for wear, leasing ant mileage allowance) 28 9160 Actual vehicle costs (excluding depreciation for wear, leasing ant mileage allowance) 29 9170 Rental and lease expenses, leases 30 9180 0 Commissions to third parties, license fees 31 9190 31910 Advertising and representation expenses, donations not included in codes 9243 to 9246, garautities, EKR 755-769 32 9200 Book value of disposed assets 33 9210 321 Interest and similar expenses 33 9210 3220 Profit shares of typical silkel partners within the meaning of § 27 II 4 35 9258 33 9210 Corporate donations to envinonment Protection,	Personnel provided (external personnel) and external services EKR 570–579, 581, 750–753	23	9110	SUIT
Only for balance sheet preparers: Depreciation of current assets if and insofth deather same exceeds the usual depreciation in the company – EKR 709 – and value adjustments to receivables, Ed. 9140 Repair and maintenance costs (maintenance expenditure) for buildings 27 9150 Trip costs and travel expenses incl. mileage allowance and per-diens (excluding actual vehicle costs) 28 9160 Actual vehicle costs (excluding depreciation for wear, leasing and mileage allowance) 29 9170 Rental and lease expenses, leases 30 9180 Commissions to third parties, license fees 31 9190 Advertising and representation expenses, donations not included in codes 9243 to 9246, gratuites, EKR 754-769 30 9210 Book value of disposed assets 33 9210 39220 Profit shares of typical silent partners within the meaning of § 27 II 4 35 9258 Corporate donations to lengted expensed and ecaching institutions, museums, cultural institutions, the Federal Office for Monument Protection, umbrella organisations for disabled sports, the International Anna Concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance. 36 9244 Corporate donations to learning for finance. 36 9244 36 9244 Corporate donations to learnited expenance is included in the list of benefited do	Personnel expenses ("own personnel") EKR 60-68	24	9120	
exceeds the usual depreciation in the company – EKR 709 – and value adjustments to receivables [26] 9140 Repair and maintenance costs (maintenance expenditure) for buildings EKR 732 Trip costs and travel expenses incl. mileage allowance and per-diems (excluding actual vehicle costs) EKR 734-737 Actual vehicle costs (excluding depreciation for wear, leasing and mileage allowance) EKR 732-733 Rental and lease expenses, leases EKR 740-743, 744-747 (29) 9180 Commissions to third parties, license fees EKR 754-757, 748-749 (29) 9190 Advertising and representation expenses, donations not included in codes 9243 to 9246 , gratuities, EKR 765-769 Book value of disposed assets EKR 828-834 (29) 9210 Interest and similar expenses EKR 828-834 (29) 9220 Profit shares of typical silent partners within the meaning of § 27 II 4 (29) 9258 Corporate donations to benefited research and teaching institutions, museums, cultural institutions, the Federal Office for Monument Protection, numberlial organisations for disable gorts, the International Academy etc. ¹⁾ Corporate donations to environmental organisations and animal shelters ¹⁾ Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance. Comparise donations to environmental organisations and animal shelters ¹⁾ Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance. Comparise donations to overvironmental organisations and animal shelters ¹⁾ Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance. Comparise donations to volunteer fire departments and regional fire-fighting associations ¹⁾ 9246 Contributions to the assets of a non-profit foundation ¹⁾ 9261	Depreciation of fixed assets (e.g. depreciation for wear, low-value assets), EKR 700–708	25	9130	
EKR 72 image: space	Only for balance sheet preparers: Depreciation of current assets if and insofar as the same exceeds the usual depreciation in the company – EKR 709 – and value adjustments to receivables	26	9140	
EKR 732-733 28 9160 Actual vehicle costs (excluding depreciation for wear, leasing and mileage allowance) 29 9170 Rental and lease expenses, leases 20 9180 Commissions to third parties, license fees 21 9190 RK 754-737, 748-749 31 9190 Advertising and representation expenses, donations not included in codes 9243 to 9246, gratuities, EKR 765-769 32 9200 Book value of disposed assets 33 9210 33 9210 Interest and similar expenses 33 9220 33 9220 Profit shares of typical silent partners within the meaning of § 27 II 4 35 9258 39 9243 Corporate donations to benefited research and teaching institutions, museums, cultural institutions, the Erderal Office for Monument Protection, umbrella organisations for disabled sports, the International Anti-Gorruption Academy etc. ¹⁾ 36 9243 Corporate donations to charitable organisations, benefited fund-raising associations, etc. ¹⁾ 36 9244 Corporate donations to environmental organisations and animal shelters ¹⁾ 36 9244 36 9244 Corporate donations to environmental organisations and animal shelters ¹⁾ 36 9244 36	Repair and maintenance costs (maintenance expenditure) for buildings EKR 72	27	9150	
EKR 732-733 29 9170 Rental and lease expenses, leases 30 9180 Commissions to third parties, license fees 31 9190 Advertising and representation expenses, donations not included in codes 9243 to 9246, gratuities, EKR 765-769 32 9200 Book value of disposed assets 33 9210 33 9210 Interest and similar expenses 33 92200 9200 Profit shares of typical silent partners within the meaning of § 27 II 4 35 9258 Corporate donations to benefited research and teaching institutions, museums, cultural institutions, the Federal Office for Monument Protection, umbrelia organisations for disabled sports, the International Anti-Corrupted in Anti-Corrupted in the list of benefited donation institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance. 36 9244 Corporate donations to volunteer fire departments and regional fire-fighting associations 1) 36 9245 Corporate donations to volunteer fire departments and regional fire-fighting associations 1) 36 9245	Trip costs and travel expenses incl. mileage allowance and per-diems (excluding actual vehicle costs) EKR 734-737) 28	9160	
EKR 740-743, 744-747 30 9180 Commissions to third parties, license fees 31 9190 Advertising and representation expenses, donations not included in codes 9243 to 9246, gratuities, EKR 765-769 32 9200 Book value of disposed assets 33 9210 Interest and similar expenses 34 9220 Profit shares of typical silent partners within the meaning of § 27 II 4 35 9258 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 etc. ¹⁾ 36 9243 Corporate donations to charitable organisations, benefited fund-raising associations, etc. ¹¹⁾ 36 9244 Corporate donations to charitable organisations and animal shelters ¹¹ 36 9244 Corporate donations to environmental organisations and animal shelters ¹¹ 36 9245 Corporate donations to volunteer fire departments and regional fire-fighting associations ¹ 36 9245 Corporate donations to volunteer fire departments and regional fire-fighting associations ¹¹ 37 9246	Actual vehicle costs (excluding depreciation for wear, leasing and mileage allowance) EKR 732-733	29	9170	
EKR 754-757, 748-749 31 9190 Advertising and representation expenses, donations not included in codes 9243 to 9246, gratuities, EKR 765-769 32 9200 Book value of disposed assets 33 9210 Interest and similar expenses 33 9210 Interest and similar expenses 34 9220 Profit shares of typical silent partners within the meaning of § 27 II 4 35 9258 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 etc. ¹⁾ 36 9243 Corporate donations to charitable organisations, benefited fund-raising associations, etc. ¹⁾ 36 9244 Corporate donations to environmental organisations and animal shelters ¹⁾ 36 9245 Corporate donations to volunteer fire departments and regional fire-fighting associations ¹⁾ 36 9245 Corporate donations to volunteer fire departments and regional fire-fighting associations ¹⁾ 37 9261	Rental and lease expenses, leases EKR 740-743, 744-747	30	9180	
gratuities, EKR 765–769 [32] 9200 Book value of disposed assets EKR 782 [33] 9210 Interest and similar expenses EKR 828-834 [34] 9220 Profit shares of typical silent partners within the meaning of § 27 II 4 [35] 9258 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 etc. ¹⁾ Corporate donations to charitable organisations, benefited fund-raising associations, etc. ¹⁾ Deductible only if the institution concerned is included in the list of benefited donation institutions to the rederal Ministry of Finance. Corporate donations to environmental organisations and animal shelters ¹⁾ Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance. Corporate donations to volunteer fire departments and regional fire-fighting associations ¹⁾ 36 9245 Corporate donations to volunteer fire departments and regional fire-fighting associations ¹⁾ 37 9261	Commissions to third parties, license fees EKR 754-757, 748-749	31	9190	
EKR 782 33 9210 Interest and similar expenses 9220 Profit shares of typical silent partners within the meaning of § 27 II 4 35 9258 Corporate donations to benefited research and teaching institutions, museums, cultural institutions, the Federal Office to: Monument Protection, umbrella organisations for disabled sports, the International Anti-Corruption Academy etc. ¹⁾ 36 9243 Corporate donations to charitable organisations, benefited fund-raising associations, etc. ¹⁾ 36 9244 Corporate donations to environmental organisations and animal shelters ¹⁾ 36 9245 Corporate donations to environmental organisations and animal shelters ¹⁾ 36 9245 Corporate donations to volunteer fire departments and regional fire-fighting associations ¹⁾ 36 9245 Corporate donations to volunteer fire departments and regional fire-fighting associations ¹⁾ 37 9261	Advertising and representation expenses, donations not included in codes 9243 to 9246 , gratuities, EKR 765–769	32	9200	
EKR 828-834 34 9220 Profit shares of typical silent partners within the meaning of § 27 II 4 35 9258 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 etc. ¹) 36 9243 Corporate donations to charitable organisations, benefited fund-raising associations, etc. ¹) 36 9244 Corporate donations to charitable organisations and animal shelters ¹) 36 9244 Corporate donations to environmental organisations and animal shelters ¹) 36 9245 Corporate donations to volunteer fire departments and regional fire-fighting associations ¹) 36 9245 Corporate donations to volunteer fire departments and regional fire-fighting associations ¹) 37 9261	Book value of disposed assets EKR 782	33	9210	
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 etc. 1) 36 9243 Corporate donations to charitable organisations, benefited fund-raising associations, etc. 1) 36 9244 Corporate donations to charitable organisations, benefited fund-raising associations, etc. 1) 36 9244 Corporate donations to charitable organisations, benefited fund-raising associations, etc. 1) 36 9244 Corporate donations to environmental organisations and animal shelters 1) 36 9245 Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance. 36 9245 Corporate donations to environmental organisations and animal shelters 1) 36 9245 Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance. 36 9245 Corporate donations to volunteer fire departments and regional fire-fighting associations 1) 36 9246 Contributions to the assets of a non-profit foundation 1) 37 9261	Interest and similar expenses EKR 828-834	34	9220	
institutions, the Federal Office for Monument Protection, umbrella organisations for disabled sports, the International Anti-Corruption Academy etc. ¹) 36 9243 Corporate donations to charitable organisations, benefited fund-raising associations, etc. ¹) 36 9244 Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance. 36 9244 Corporate donations to environmental organisations and animal shelters ¹) 36 9245 Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance. 36 9245 Corporate donations to environmental organisations and animal shelters ¹) 36 9245 Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance. 36 9245 Corporate donations to volunteer fire departments and regional fire-fighting associations ¹) 36 9246 Contributions to the assets of a non-profit foundation ¹) 37 9261	Profit shares of typical silent partners within the meaning of § 27 II 4	35	9258	
Corporate donations to charitable organisations, benefited fund-raising associations, etc. 1) Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance. 36 9244 Corporate donations to environmental organisations and animal shelters 1) 36 9245 Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance. 36 9245 Corporate donations to environmental organisations and animal shelters 1) 36 9245 Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance. 36 9245 Corporate donations to volunteer fire departments and regional fire-fighting associations 1) 36 9246 Contributions to the assets of a non-profit foundation 1) 37 9261	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 etc. ¹⁾	36	9243	
Corporate donations to environmental organisations and animal shelters ¹⁾ Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance. 36 9245 Corporate donations to volunteer fire departments and regional fire-fighting associations ¹⁾ 36 9246 Contributions to the assets of a non-profit foundation ¹⁾ 37 9261	Corporate donations to charitable organisations, benefited fund-raising associations, etc. ¹) Deductible only if the institution concerned is included in the list of benefited donation	36	9244	
Corporate donations to volunteer fire departments and regional fire-fighting associations 1) 36 9246 Contributions to the assets of a non-profit foundation 1) 37 9261	Corporate donations to environmental organisations and animal shelters ¹) Deductible only if the institution concerned is included in the list of benefited donation			
Contributions to the assets of a non-profit foundation 1) 37 9261	Corporate donations to volunteer fire departments and regional fire-fighting associations ¹⁾	36		
	Contributions to the assets of a non-profit foundation ¹⁾	37	9261	
	Grants to the Innovation Foundation for Education and its subfoundations ¹⁾	38	9262	
Other expenses/operating expenses not included in the above codes (excluding flat-rate operating expenses), changes in capital – balance		ng		
Only with VAT gross system: VAT paid for supplies and services	Only with VAT gross system: VAT paid for supplies and services (Note: May be filled only in if the operating expenses are reported without VAT)			

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¹⁾ Note: to be filled in only if no Supplement E 6a-1 is filled in



Flat-rate operating expenses	<u>41</u> 9259	
Total of expenses/operating expenses (does not have to be filled in)		
Income from participations in partnerships held operationally – Result from Supplement E 61	9237	
Donations from business assets considered when determining the positive income pursuant to code 9237 9249		
Profit/Loss (if no Supplement E 6a-1 is to be enclosed)	42	
4. Corrections and additions to the profit determination in accordance with Item In order to determine the fiscal profit/loss, the profit/loss determined under Item 3 accordance with tax regulations yet – must be corrected by the following additions or d to be reported without sign, corrections that decrease the profit with negative leading operating expenses are to be considered in Supplement E 6a-1.	– if and insofar as leductions Corrections	it has not been determinen the pro-
Corrections to depreciation of fixed assets (e.g. depreciation for wear, low-value assets, EK 708) – code 9130		60
Corrections to depreciation of current assets, if and insofar as these exceed the usual depreint the company and allowances for value adjustments for receivables – code 9140	eciation 45 9250	
Corrections to motor vehicle costs	46 9260	C'X.
Corrections to rental and lease expenses, leasing (EKR 740-743, 744-747) – Code 9180	47 9270	0
Corrections to advertising and representation expenses, donations, gratuities (EKR 765–769) – code 9200	48 9280	<u>×</u>
Corrections concerning donations of codes 9243, 9244, 9245, 9246	36 9317	•
Correction concerning contributions to the assets of a non-profit foundation – code 9261	37 9322	
Corrections concerning donations to the Innovation Foundation for Education and its sub- foundations – code 9262	38 9325	
Corrections concerning remuneration for work and services (§ 20 I 7 and 8)	49 9257	
Consideration of income subject to the special tax rate from realised value increases of ope or losses, respectively) 50	erating capital assets	and derivatives (capita
Corrections to income from realised value increases and derivatives (capital gains or losses, respectively)	51 9305	
Note: If the balance is negative , 45% of this amount are to be entered unsigned Capital gains		
in code 9289 . A positive balance is to be stated only in Item 5 in code 9045 Capital losses		
(or in codes 9763 , 7763 of Supplement E 6a-1); an entry in 9289 is not to be made.	52 9289	+
The mode of profit determination (§ 4 X) was changed. Amount of adjusted net gain/loss carried forward	53 9010	
(Losses in full if no entry has to be made in code 9242) One-seventh amounts from an adjusted net loss carried forward of the current year and/or previous year		_
Other changes – Balance	55 9290	
Profit/loss after making the above corrections and additions (does not have to be filled in)		
(Partial) operation of the partnership was sold or abandoned Amount of gains on disposal (before tax allowance)/loss on disposal	56 9020	
Tax allowance for gain on disposal in accordance with § 24 IV	9021	_
Amount of profit or loss to be excluded	57 9030	
Fiscal Profit/Loss (if no Supplement E 6a-1 is to be enclosed)	42	



5. The operating income includes: (To be completed only if no Supplement E 6a-1 is enclosed	sed)	
Domestic income from the transfer of capital to which the special tax rate of 25% is applicable	9043	
Foreign income from the transfer of capital to which the special tax rate of 25% is applicable	9044	
Domestic income from the transfer of capital to which the special tax rate of 27.5% is applicabl	e 9051	
Foreign income from the transfer of capital to which the special tax rate of 27.5% is applicable	9052	
Positive balance from capital gains and losses to which the special tax rate is applicable	9045	
Capital gains tax on operating capital yields	9046	~
Foreign capital yields against which withholding tax is to be credited	9048	
Creditable foreign withholding tax on operating capital yields	9047	
6. Balance sheet items (ONLY for balance sheet preparers pursuant to §§ 4 I or V)		
Private withdrawals (less private contributions) EKR 96 <i>(Please indicate the leading sign in case of negative amounts!)</i>	58 9300	<u> </u>
Real estate EKR 020-022	⁵⁹ 9310	01,01
Buildings on own land EKR 030, 031	<u>60</u> 9320	
Financial assets EKR 08-09	61 9330	5
Inventories EKR 100-199	62 9340	
Receivables from goods and services EKR 20-21	63 9350	
Other provisions (without provisions for severance payments, pensions or taxes) EKR 304-309	64 9360	
Liabilities to credit institutions and financial institutions EKR 311-319	65 9370	
7. Income from full flat-rate taxation for food retailers or general merchandise deal	ers	66
Income determined at a flat rate	9006	
Code 9006 includes a basic tax allowance totalling ²)	9007	
The mode of profit determination (§ 4 X) was changed. Amount of adjusted net gain/loss carried forward (losses to the full amount)	53 9010	
One-seventh amounts from an adjusted net loss carried forward of the current year and/or a previous year	54 9242	-
(Partial) operation was sold or discontinued Amount of gains on disposal (before tax allowance)/loss on disposal	9020	
Tax allowance for gain on disposal in accordance with § 24 IV	9021	
An application pursuant to § 24 VI is made (building privilege in case of discontinuation of	f a business)	67
During the assessment period, the company was reorganised		
8. Findings on the assessment of the parties (To be filled in only if no Supplement E d	6a-1 is to be a	enclosed!) 68
Participant(s)		
Name:		
Tax account №:		
An application pursuant to § 24 VI is made (building privilege in the event of discontinuation of a business) 67		

²⁾ The basic tax allowance must be considered when determining code **9006** and stated in code **9007**. Entry in code **9221** (E 6a-1) is not permitted.



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	Participant(s)			
10 664	Name:			
間	Tax account №:			
	An application pursuant to § 24 VI is made (building privilege in the event of discontinuation of a business) 67			
	9. Allocation of profit/loss to the participants for	information purposes (doe	es not have to be filled in)	
	Please note that in cases where no Supplement E 6a- participation ratio, otherwise Supplement E 6a-1.	-1 is required, the official ap	portionment of the profit/lo	ss follows the indicated
	Participant(s)			
	Name:			
	Tax account №:			
	Prorated profit/loss			corri
	Participant(s)			
	Name:			0
	Tax account №:			
	Prorated profit/loss			0
	A Supplement E 6a-1 is not enclosed . 69		n the sup	2

A Supplement E 6a-1 is enclosed. Income is to be apportioned in accordance with this Supplement.

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 bmf.gv.at (FinanzOnline). FinanzOnline is available to you free of charge around the clock and requires no special software.

Ta	ax representation (name, address, phone №)	
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