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Bundesministerium
Finanzen



Please fill out in CAPITAL LETTERS and only in black or blue colour. Enter amounts in euros and cents (right-justified).
Fields with a bold frame must be filled in at any rate.

Tax number

[illegible]

DESIGNATION OF THE PARTNERSHIP/ASSOCIATION

[illegible]

Supplement to the declarative statement E 6 2020 for operating income

If reference is made to statutory provisions without further specification, this is to be understood as meaning the Austrian Income Tax Act 1988 (EStG 1988).

Please see the completion instructions for this supplement (E 6-Erl)

In the context of a determination procedure, this supplement may be completed only once!

- ☐ **Income from agriculture and forestry,**
if no flat-rate taxation is claimed
 - ☐ **Income from self-employment**
 - ☐ **Income from commercial operation**

Please note: In the case of full flat-rate taxation for **food retailers or general merchandise dealers**, you **only** need to complete **Item 6** in addition to the details of the company or partnership. Income from the granting of rights-of-way (§ 107) is to be included **not** in this supplement but, if the participant(s) exercise(s) the standard taxation option, in the participant's tax return (Supplement E 11, K 11).

In the following cases, Supplement **E 6a-1** is to be filled in **at any rate** in **addition to** this supplement:

1. The flat-rate taxation for small entrepreneurs (§ 17 IIIa) is claimed.
2. A capitalist co-entrepreneur within the meaning of § 23a holds an interest in the company.
3. The profit/loss from Supplement E 6a is not to be apportioned to the participants in accordance with the stated participation ratio.
4. 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 allowance takes place
5. The profit includes capital gains relating to business premises to which the special tax rate is applicable.
6. There is a sale of shares.
7. A second business year ends in the assessment year.

1. Current address

Postcode	Company address (city, street, square, house №, staircase, door №)
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Country (fill in only if not in Austria)

2. Determination of income through flat-rate taxation for small entrepreneurs (§ 17 IIIa, not applicable to income from agriculture and forestry) **1**

The following are to be filled in: Industry code according to E 2

It is confirmed that **none** of the co-entrepreneurs claims the flat-rate taxation for small entrepreneurs **outside** the profit calculation for these co-entrepreneurs in the context of an individual business (Form E 1a-K).

Please note: Flat-rate taxation for small entrepreneurs is permissible for the partnership only if all participants eligible for this flat-rate calculation do not make use of the flat-rate taxation for small entrepreneurs for a single business (Form E 1a-K) outside the co-entrepreneurship (§ 17 IIIa 7).

Operating revenue (without declared VAT, § 17 IIIa Z3)	9027	
Operating expense flat rate (20% of the operating revenue for service companies, otherwise 45%)	9039	—
Preliminary profit		
Please apportion this amount in Supplement E6a-1 in code 9914 among the participants		

E 6a - UK 2020 E 6a, page 2, version dated 11-NOV-202



Commissions to third parties, license fees EKR 754-757, 748-749	34	9190	
Advertising and representation expenses, donations not included in codes 9243 to 9246, gratuities, EKR 765-769	35	9200	
Book value of disposed assets EKR 782	36	9210	
Interest and similar expenses EKR 828-834	37	9220	
Profit shares of typical silent partners within the meaning of § 27 II 4	38	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⁾	39	9243	
Corporate donations to charitable organisations, benefited fund-raising associations, etc. ¹⁾ <i>Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.</i>	39	9244	
Corporate donations to environmental organisations and animal shelters ¹⁾ <i>Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.</i>	39	9245	
Corporate donations to volunteer fire departments and regional fire-fighting associations ¹⁾	39	9246	
Contributions to the assets of a non-profit foundation ¹⁾	40	9261	
Grants to the Innovation Foundation for Education and its subfoundations ¹⁾	41	9262	
Other expenses/operating expenses not included in the above codes (excluding flat-rate operating expenses), changes in capital – balance (<i>In case of the VAT gross system: incl. VAT payment charge, but without code 9233</i>)	42	9230	
Only with VAT gross system: VAT paid for supplies and services (<i>Note: May be filled only in if the operating expenses are reported without VAT</i>)	43	9233	
Flat-rate operating expenses	44	9259	
Total of expenses/operating expenses (<i>does not have to be filled in</i>)			
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 donations from business assets considered	9249		
Profit/Loss (if no Supplement E 6a-1 is to be enclosed)			45
3.3 Corrections and additions to the profit determination in accordance with Item 3.2 (fiscal increase/decrease calculation) 46			
<i>In order to determine the fiscal profit/loss, the profit/loss determined under Item 3 – if and insofar as it has not been determined in accordance with tax regulations yet – must be corrected by the following additions or deductions. Corrections that increase the profit are to be reported without sign, corrections that decrease the profit with negative leading sign ("–"). Special operating revenue and special operating expenses are to be considered in Supplement E 6a-1.</i>			
Corrections to depreciation of fixed assets pursuant to code 9130	47	9240	
Corrections to depreciation of fixed assets pursuant to code 9134		9268	
Corrections to depreciation of fixed assets pursuant to code 9135		9269	
Corrections to depreciation of current assets, if and insofar as these exceed the usual depreciation in the company and allowances for value adjustments for receivables – code 9140	48	9250	
Corrections to motor vehicle costs	49	9260	
Corrections to rental and lease expenses, leasing (EKR 740-743, 744-747) – Code 9180	50	9270	
Corrections to advertising and representation expenses, donations, gratuities (EKR 765-769) – code 9200	51	9280	
Corrections concerning donations of codes 9243, 9244, 9245, 9246	39	9317	
Correction concerning contributions to the assets of a non-profit foundation – code 9261	40	9322	
Corrections concerning donations to the Innovation Foundation for Education and its sub-foundations – code 9262	41	9325	
Corrections concerning remuneration for work and services (§ 20 I 7 and 8)	52	9257	



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

Consideration of income subject to the special tax rate from realised value increases of operating capital assets and derivatives (**capital gains or losses, respectively**) **53**

Corrections to income from realised value increases and derivatives (capital gains or losses, respectively)

54 **9305**

*Note: If the **balance** is **negative**, 45% of this amount are to be entered **unsigned** in code **9289**. A positive balance is to be stated only in Item 5 in code **9045** (or in codes **9763**, **7763** of Supplement E 6a-1); an entry in **9289** is not to be made.*

Capital gains

Capital losses

Balance

55 **9289**

+

☐ The mode of profit determination (§ 4 X) was changed.
Amount of adjusted net gain/loss carried forward
(Losses in full if no entry has to be made in code **9242**)

56 **9010**

One-seventh amounts from an adjusted net loss carried forward of the current year and/or a previous year

57 **9242**

-

Other changes – Balance

58 **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

59 **9020**

Tax allowance for gain on disposal in accordance with § 24 IV

9021

-

Amount of profit or loss to be excluded

60 **9030**

Fiscal Profit/Loss (if no Supplement E 6a-1 is to be enclosed)

45

4. The operating income includes: (To be completed only if no Supplement E 6a-1 is enclosed)

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 applicable

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

5. Balance sheet items (ONLY for balance sheet preparers pursuant to §§ 4 I or V)

Private withdrawals (less private contributions)
EKR 96 (Please indicate the leading sign in case of negative amounts!)

61 **9300**

Real estate
EKR 020-022

62 **9310**

Buildings on own land
EKR 030, 031

63 **9320**

Financial assets
EKR 08-09

64 **9330**

Inventories
EKR 100-199

65 **9340**

Receivables from goods and services
EKR 20-21

66 **9350**

Other provisions (without provisions for severance payments, pensions or taxes)
EKR 304-309

67 **9360**

Liabilities to credit institutions and financial institutions
EKR 311-319

68 **9370**



6. Income from full flat-rate taxation for food retailers or general merchandise dealers		69
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)	56 9010	
One-seventh amounts from an adjusted net loss carried forward of the current year and/or a previous year	57 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 a business)	70	
☐ During the assessment period, the company was reorganised		
7. Findings on the assessment of the parties (To be filled in only if no Supplement E 6a-1 is to be enclosed!)		71
Participant(s)		
Name:		
Tax account N ^o :		
An application pursuant to § 24 VI is made (building privilege in the event of discontinuation of a business)	70	
Participant(s)		
Name:		
Tax account N ^o :		
An application pursuant to § 24 VI is made (building privilege in the event of discontinuation of a business)	70	
8. Allocation of profit/loss to the participants for information purposes (does not have to be filled in)		
Please note that in cases where no Supplement E 6a-1 is required, the official apportionment of the profit/loss follows the indicated participation ratio , otherwise Supplement E 6a-1.		
Participant(s)		
Name:		
Tax account N ^o :		
Prorated profit/loss		
Participant(s)		
Name:		
Tax account N ^o :		
Prorated profit/loss		

☐ A Supplement E 6a-1 is **not enclosed**. **72**

☐ A Supplement E 6a-1 **is enclosed**. Income is to be apportioned in accordance with this Supplement. **72**

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.

Tax representation (name, address, phone N ^o)

Date, signature



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.