

2020



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	10-digit Austrian Social Security Number according to e-card ¹⁾	Date of birth (If there is no social security number, to be filled in at any rate)
<div></div>	<div></div>	<div>D D M M Y Y Y Y</div>
SURNAME		
<div></div>		
FIRST NAME	TITLE	
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Income tax return for 2020 (in case of limited liability to pay taxes) as well as

- Application for loss carryback to the assessment year 2019 or 2018
- Application for consideration of **COVID-19 reserves** in the 2020 assessment due to the **deviating business year 2020/2021**

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). If you earn only income subject to wage tax, please use Form L 1. Tax information can be found in the Tax Book 2021 (bmf.gv.at, Publications) or Form E 8, respectively.

Please tick as applicable.

Address abroad			
Postcode	Residential address (town, street, house N ^o , door N ^o)		
State	Daytime availability (phone)	Sex	inter/diverse/open
		<input type="checkbox"/> female <input type="checkbox"/> male	<input type="checkbox"/>
Address in Austria (if available)			
Postcode	Address (town, street, house N ^o , door N ^o)		
Authorised recipient in Austria (name, address, telephone and fax N ^o)			
Domestic assets are managed by the domestic asset manager (name, address, telephone and fax N ^o)			
<input type="checkbox"/> Application pursuant to § 5 II is submitted ("Continuation option") 1		<input type="checkbox"/> Continuation option (§ 5 II) is revoked 1	
The operating sales revenues amount to: (Note: This field must be filled in at any rate (§ 61 V BAO). If necessary, the value "0" is to be entered.)			
Standard taxation option for operational/private capital yields, income from real estate sales ²⁾ as well as income from the sale of land and from rights-of-way (§ 107)			
a) Capital yields			
<input type="checkbox"/> I request taxation of operational and/or private capital yields according to the general tax rate (Standard taxation option pursuant to § 27a V)			
b) Income from real estate sales			
<input checked="" type="checkbox"/> I apply for taxation of operational and/or private capital gains relating to real estate (real estate sales and withdrawal of business premises) in accordance with the general tax rate (standard taxation option pursuant to § 30a II)			
c) Income from the granting of rights-of-way			
<input type="checkbox"/> I apply for taxation of income from line rights-of-way, from which a withholding tax of 10% has been withheld, according to the general tax rate (standard taxation option pursuant to § 107 XI)			

1. - 3. Domestic income from	1. Agriculture and forestry (§ 98 I) 2	2. Independent work (§ 98 II) 3	3. Commercial operation (§ 98 III) 4
1. As an individual entrepreneur ³⁾ - without income pursuant to Item 9, 10 and 11.			
2. As a participant (co-entrepreneur) – Result from Supplement E 11 ³⁾ 5			

¹⁾ Please enter the complete 10-digit insurance N^o assigned by the Austrian social insurance provider here.

²⁾ **Please note:** A standard taxation option can always be exercised only for all capital income (business and private) or income from real estate sales, respectively.

³⁾ **Excluding** capital gains eligible for final taxation, capital yields relating to capital assets and to business premises to which the special tax rate is applicable.

3. Of which to be excluded due to apportionment of the income over 3 years	6	311	–	321	–	327	–
over 5 years	6	312	–	322	–	328	–
4. <input type="checkbox"/> Pursuant to § 37 IX, I irrevocably request that my positive income from artistic and/or literary activities be apportioned evenly over the reporting year and the two preceding years. In code 325 , therefore, 2/3 must be excluded. ⁴⁾	7	325	–				
5. Partial amounts to be applied from an income distribution pursuant to Item 3 and/or 4 of another year	8	314	+	324	+	326	+
6. In case of exercise of the standard taxation option: Operating capital yields (fructus and capital) not included in Item 1 and/or 2, unless to be included in codes 917/918/91 .	4	780		782		784	
7. In case of exercise of the standard taxation option : Foreign operating capital yields (fructus and capital) not included in the codes 780/782/784 , to which foreign withholding tax must be credited	4	917		918		919	
8. In case of exercise of the standard taxation option: Capital gains concerning business premises not included in Item 1 and/or 2	4	500	+	501	+	502	+
9. Income from agriculture and forestry , which is taxable on the occasion of the granting of line rights-of-way (§ 107) <input type="checkbox"/> to the amount of 33% of the amount paid out (without VAT) <input type="checkbox"/> as certified by an expert opinion (standard taxation option pursuant to § 107 XI)	9	568					
10. Income from self-employment , which is taxable on the occasion of the granting of line rights-of-way (§ 107) <input type="checkbox"/> to the amount of 33 % of the amount paid out (without VAT) <input type="checkbox"/> as certified by an expert opinion (standard taxation option pursuant to § 107 XI)	9	593					
11. Income from trade or business taxable on the basis of the granting of line rights-of-way (§ 107) <input type="checkbox"/> to the amount of 33% of the amount paid out (without VAT) <input type="checkbox"/> as certified by an expert opinion (standard taxation option pursuant to § 107 XI)	9					569	
Total of 1 to 11		310		320		330	
12. <input type="checkbox"/> Pursuant to § 37 IV, I request that earnings pursuant to § 21 be considered evenly distributed over three years. Income from agriculture and forestry pursuant to § 37 IV, which is to be distributed equally over the declaration year and the two subsequent years	10	151					
Special tax rates							
Operating capital yields to be taxed at the special tax rate							
13. Domestic and foreign capital yields (fructus and capital) not included in codes 310/320/330 , to which no foreign withholding tax is to be credited and which are to be taxed at the special tax rate of 27.5% .	4	946	+	947	+	948	+
14. Domestic and foreign capital yields not included in codes 310/320/330 , to which no foreign withholding tax is to be credited and which are to be taxed at the special tax rate of 25% .	4	781		783		785	
15. Domestic and foreign capital yields (fructus and capital) not included in codes 310/320/330 , to which no foreign withholding tax is to be credited and which are to be taxed at the special tax rate of 27.5% .	4	949	+	950	+	951	+
16. Foreign operating capital yields (fructus and capital) not included in the codes 781/783/785 , to which foreign withholding tax must be credited	4	920		921		922	
Capital gains concerning business premises to be taxed at the special tax rate							
17. Capital gains relating to business premises that are to be taxed at the special tax rate of 30% .	4	961	+	962	+	963	+
18. Capital gains relating to business premises that are to be taxed at the special tax rate of 25%	4	551		552		553	

⁴⁾ At the same time, I request that interest on claims (§ 205 BAO) not be fixed to the extent that the difference in income tax for previous years is the result of the above request.



Tax to be credited					
to operating capital yields (capital gains tax, foreign withholding tax, EU withholding tax)					
19. Capital gains tax totalling 27.5% if and insofar as it is attributable to domestic operating capital yields	955	+	956	+	957
20. Capital gains tax totalling 25% if and insofar as it is attributable to domestic operating capital yields	580		581		582
21. Creditable foreign withholding tax attributable to operating capital yields subject to the special tax rate of 27.5%	958	+	959	+	960
on capital gains relating to business premises (real estate income tax, foreign tax, special advance payment)					
22. Creditable foreign withholding tax attributable to operating capital yields subject to the special tax rate of 25%	923		924		925
23. Real estate income tax totalling 30% if and insofar as it is attributable to operating income from real estate sales	964	+	965	+	966
24. Real estate income tax totalling 25% if and insofar as it is attributable to operating income from real estate sales	583	+	584	+	585
25. Special advance payment to the amount of 30% , if and insofar as it is attributable to operating income from real estate sales ⁵⁾	967	+	968	+	969
26. Special advance payment to the amount of 25% , if and insofar as it is attributable to operating income from real estate sales ⁵⁾	589	+	590	+	591
on income from line rights-of-way to be taxed according to tariff as a result of the exercise of the standard taxation option (withholding tax pursuant to § 107)					
27. Withholding tax pursuant to § 107	286	+	287	+	288
Income included in code 330 , which in accordance with Annex 2 to the Austrian Farmers' Social Insurance Act has the effect of establishing a contribution (e.g. income from commercial livestock farming and plant production)					491
Income included in code 330 that increases the contribution pursuant to Annex 2 to the Austrian Farmers' Social Insurance Act (e.g. income from secondary agricultural and forestry activities)					492
For the operating income (total of 1–3), the following items are considered as profit-reducing:					
Tax-free profit allowance (§ 10) – for tangible assets Note: This entry is a prerequisite for consideration of the tax allowance!					779
Tax-free profit allowance (§ 10) – for securities Note: This entry is a prerequisite for consideration of the tax allowance!					789
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.					798
Corporate donations to charitable organisations, benefited fund-raising associations, etc. <i>Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.</i>					600
Corporate donations to environmental organisations and animal shelters <i>Deductible only if the institution concerned is included in the list of benefited donation institutions of the Federal Ministry of Finance.</i>					557
Corporate donations to volunteer fire departments and regional fire-fighting associations					558
Donations to the assets of a non-profit foundation					564
Donations to the Innovation Foundation for Education and its sub-foundations					567
On-hold regulations (§ 2 IIa and § 23)					
The operating income includes losses not eligible for compensation within the meaning of § 2 IIa:	a) Own operation	11	341	+	
	b) Participations	11	342	+	
Losses from previous years that can be offset are to be offset with positive operating income to the amount of:	a) Own operation	11	332	–	
	b) Participations	11	346	–	
Loss eligible for compensation or carryforward, respectively, pursuant to § 23a from a contribution excess (a liability claim) that has not reduced the result from the participation in the partnership (amount from code 9405/7405 of Supplement E 6a-1)	11	509	–		
Non-operating income includes losses not eligible for compensation within the meaning of § 2 IIa	11	371	+		
Losses from previous years are to be offset with positive non-operating income to the amount of:	11	372	–		

⁵⁾ Please note: Please enter here only the amount that has been paid as a special advance payment for commercial real estate sales. A real estate income tax paid is to be entered not here, but in codes **964/965/966** or **583/584/585**.



4. Earnings from employment

Please note: The assessment upon application is carried out only if the appropriate **box** is **ticked** in the declaration.

- ☐ I request assessment of my income from employment within the meaning of § 99 I 1, of which wage tax totalling 20% was withheld. 12
- ☐ I request assessment for other income from employment.

Number of domestic salary- or pension-paying bodies 13
Note: If there are no remunerations, please enter the value 0 (zero).

4.1 Income subject to wage tax: The amount of income from employment in accordance with code **245** of the pay slip must be communicated by the paying office to the tax office and therefore **does not need to be entered** by you.

4.2 Lump sum for commuters/Commuters' euro

Fill in only if not already considered by your employer to the correct amount. Note: Codes **718** and **916** are to be filled in together. Calculation according to commuter calculator at bmf.gv.at/pendlerrechner.

Lump sum for commuters – total annual amount actually available

718

Commuters' euro – total annual amount actually available

916

4.3 Income-related expenses

Income-related expenses **without crediting** against the lump sum for income-related expenses

Trade union membership fees and other contributions to occupational or professional associations and interest groups – **actual annual amount due** – with the exception of works council contributions. Fill in only if not already considered by your employer to the correct amount (in the pay slip).

717

Compulsory contributions due to marginal employment and compulsory contributions for co-insured relatives and social security contributions paid in by the insureds themselves

274

Further income-related expenses – Please enter in each case the respective annual amount of the expenses less tax-free reimbursements or remunerations. If the income-related expenses are less than € 132 per year, no entry is required.

Income-related expenses **with crediting** against the lump sum for income-related expenses

Exact designation of your job-related activity (e.g. COOK, SALESWOMAN; EMPLOYEES or WORKER is not sufficient)

a) Work equipment
(for purchases over € 800, please enter only the annual depreciation here)

719

b) Specialised literature
(no general educational works such as encyclopaedias, reference works, newspapers, etc.)

720

c) Expenses for job-related travel
(**without** travel expenses residence/workplace and trips home)

721

d) Training, continued training and retraining costs

722

e) Other income-related expenses not included in a) to d) (e.g. works council contribution)

724

To assert a lump sum for occupational or professional groups, please enter the following data:

A: Performing artists

FM: Forestry workers with power saw

V: Travelling sales staff

B: Stage staff, movie actors and actresses

FO: Forestry workers without a motor saw, Rangers, professional hunters in the forest ranger service

P: Members of a city, municipal or local council

F: Persons working in the TV industry

HA: House caretakers, as far as they are subject to the Austrian House Caretaker Act

E: Expatriates in the sense of § 1 XI of the Ordinance ⁶⁾

J: Journalists

HE: Home workers

M: Musicians

Occupation – short title

Periods of activities: Start (DDMM) – End (DDMM)

Cost reimbursements received

to

to

⁶⁾ Expatriates are employees who are temporarily employed in Austria on behalf of a foreign employer within the framework of an employment relationship with an Austrian group company or an Austrian permanent establishment of the foreign employer. Cost reimbursements received in respect of travel expenses within the meaning of § 26 IV EStG 1988 are not to be deducted.



4.4 Remunerations without special payments, from which **no wage tax deduction** has been made and for which **no wage statement/pay slip** (Form L 17) is available.

☐ Code **359** comprises pension payments only.

14

359

I had no residence or habitual abode in Austria in the year 2020 and was

- ☐ a) employed by an employer (with an obligation to wage tax deduction in Austria) (e.g. as a daily commuter, seasonal worker, etc.)
- ☐ b) a recipient of an Austrian pension
- ☐ c) employed by a foreign employer (without obligation to wage tax deduction in Austria)
[For remunerations as defined in Items a) and b), a pay slip (L 16) is transmitted to the tax office by the employer or pension-paying body, respectively.]
- ☐ d) receiver of income from third parties without income tax deduction (bonus miles, commissions, etc.)

Number of wage statements/pay slips (Form L 17) about my remunerations pursuant to Item c)

15

number

If applicable, the number must be specified!

Please enclose the wage statements/pay slips only if they have not been transmitted electronically by the paying body!

Income from employment (sum of Items 4.1 and/or 4.2)

To be filled in only for calculation of the total amount of income, if required!

Total

5. Income from capital assets (§ 98 V) Taxable capital income (revenue less income-related expenses)

a) Income pursuant to § 98 I 5 c of the Austrian Income Tax Act 1988 from participation as a silent partner or from participation in the form of a silent partner, including surpluses from the pay-off (including withholding tax)

856

Deduction tax pursuant to § 99 on income pursuant to code **856**

914

b) Income pursuant to § 98 I 5 d that is not subject to a special tax rate (income from domestic real estate of a real estate fund not offered to the public or alternative investment funds in real estate)

938

c) Income from the transfer of capital pursuant to § 98 I 5 b (domestic accrued interest) subject to the special tax rate of 25% (interest from cash deposits and other non-secured receivables from credit institutions)

953

Income from the transfer of capital pursuant to § 98 I 5 b (domestic accrued interest) subject to the special tax rate of 27.5% (in particular interest income from securities)

954

d) Income from the transfer of capital pursuant to § 98 I 5 a in conjunction with § 27 II 1 (in particular dividends) and income pursuant to § 98 I 5 d (income from domestic real estate of a publicly offered real estate fund or alternative investment funds in real estate) subject to the special tax rate of 27.5%.

862

e) Income from the transfer of capital pursuant to § 98 I 5 a in conjunction with § 27 II 5 (donations from foundations), which is subject to the special tax rate of 27.5%.

945

f) Income from the sale of a participation in a domestic corporation pursuant to § 98 I 5 e (special tax rate of 25%)

911

Income from the sale of a participation in a domestic corporation pursuant to § 98 I 5 e (special tax rate of 27.5%)

952

Capital gains tax if and insofar as it is attributable to private capital yields

912

6. Income from rentals and leasing (§ 98 VI)

16

a) of land and buildings

b) as a participant – Result from Supplement E 11

c) income from the sale of claims to tenancy or lease fees (§ 28 I 4)

546

d) income from the granting of line rights-of-way (§ 107),

☐ which is taxable to the extent of 33% of the amount paid out (without VAT)

☐ as certified by an expert opinion

(standard taxation option pursuant to § 107 XI)

17

547

e) Other income from rentals and leasing (e.g. income from business leasing after discontinuation of a business)

373

Total of 6. a) to e)

370

Deductible one-fifteenth amounts of a loss from private real estate sales in the assessment year in accordance with Item 7.1.3 or a previous year (maximally balance from items a, b and c)

22

973

☐ I request that 60% of the loss from private real estate sales in the assessment year be offset against the balance from income from letting and leasing in accordance with items a, b and c. To be considered (60% of the amount pursuant to Item 7.1.3, maximally the balance)

22

974

Creditable withholding tax on income pursuant to code **547** to be taxed according to tariff as a result of the exercise of the standard taxation option (§ 107 XI)

236



7. Income from private real estate sales				
<input type="checkbox"/> The sale (also) relates to real estate previously withdrawn from business assets at book value				
7.1 Income from real estate sales to which the special tax rate is applicable	18	30%		25%
7.1.1 Income from real estate sales determined at a flat rate (§ 30 IV "Legacy assets") (14% of the sale proceeds; § 30 IV 2)	19	985	+	572
Income from real estate sales after reclassification (60% of the sale proceeds; § 30 IV 1)	20	986	+	573
<input type="checkbox"/> In the determination of the income pursuant to codes 985/986 or 572/573 , respectively, a subsequent reporting of preferentially treated manufacturing expenses was made (§ 30 IV last sentence)				
7.1.2 Income from real estate sales not calculated at a flat rate (§ 30 III, "New assets" and, in the case of an option pursuant to § 30 V, also "Legacy assets")	21	987		574
7.1.3 Balance from codes 985/986/987 and 572/573/574, respectively	22			
7.1.4 Creditable real estate income tax , which is attributable to income from private real estate sales and was paid by the party representative ⁷⁾		988		576
7.1.5 Special advance payment paid if and insofar as it is attributable to income from private real estate sales ⁸⁾		989		579
7.1.6 Foreign tax to be credited against income from private real estate sales pursuant to Item 7.1		997		578
7.2 Income from real estate sales subject to the tariff				
7.2.1 Income from real estate sales against pension ("Legacy and new assets"; § 30a IV)	23			575

8. Subsequent taxation				
Subsequent taxation of foreign losses (§ 2 VIII)	24	792	+	

9. COVID-19 reserves, loss carryback, total amount of income				
9.1 Total amount of income before addition of the COVID-19 reserves and the loss carryback <i>Must be completed in any case upon deduction of the COVID-19 reserves in the 2019 assessment and/or when claiming the loss carryback.</i>				
9.2 Addition of the COVID-19 reserves deducted in the 2019 assessment		157	+	
9.3 Loss carryback (§ 124b CCCLV in conjunction with the COVID-19 Loss Consideration Ordinance, BGBl. II № 405/2020) The loss carryback was applied for. The negative total amount of income in 2020 must therefore be reduced in this respect by the amount of (total value from the application for loss carryback)		152	+	
9.4 Total amount of income (after consideration of Items 9.2 and 9.3) <i>Does not need to be filled in</i>				

10. Other information: The income listed includes: (Please enclose factual and numerical justification including supporting documents)				
Income for which I claim the one-half tax rate		423		
Profits from debt relief within the meaning of § 36 (code 386)				
Quota to be achieved in %	496	25	386	
Income that is subject to special taxation for other reasons (type):				
<input type="checkbox"/> I request payment of the tax liability incurred pursuant to § 6 VI a and b for the amount contained in the income in instalments .				
Of this amount, assets of the		26	978	
<input type="checkbox"/> fixed assets (5 instalments) account for		26	235	
<input type="checkbox"/> current assets (2 instalments) account for		26	991	

⁷⁾ **Please note:** When exercising the assessment option, if there are several sales transactions, only the real estate income tax paid on those sales transactions that are included in the assessment on the basis of the option may be entered here.

⁸⁾ **Please note:** Please enter here only the amount that has been paid as a special advance payment for the private real estate sales. A real estate income tax paid is to be entered not here, but in codes **988/576**.



<input type="checkbox"/> I hereby apply under the provisions of the Austrian Reorganisation Tax Act (Umgründungssteuergesetz) to pay the tax liability in instalments for an amount included in the income.	27	979
Of this amount, assets of the		
<input type="checkbox"/> fixed assets (5 instalments) account for	27	559
<input type="checkbox"/> current assets (2 instalments) account for	27	993
The tax liability is		
<input type="checkbox"/> to be determined according to the tariff		
<input type="checkbox"/> using a tax rate of 27.5% (partial limitation of the taxation right)		
<input type="checkbox"/> Pursuant to § 27 VI 1 d in conjunction with § 6 VI c and d, I hereby request payment of the tax liability for an amount included in the income to be paid in five instalments .	28	980
In the case of an exchange of contributions in the course of contributions decided or contractually signed after 31-DEC-2019:		
<input type="checkbox"/> Pursuant to § 17 Ia of the Austrian Reorganisation Tax Act, I request that the tax liability not be determined for an amount comprised in the revenue and totalling		153
Withholding tax not to be reported in code 914 pursuant to § 99 and other taxes to be credited (type):		
	29	375

11. Special expenses (§§ 18 and 102 II 2)

Please note:

- **Compulsory contributions to a legally recognised church or religious community,**
- **donations to benefited recipients, and**
- **contributions for voluntary continued insurance in the statutory pension insurance and for the subsequent acquisition of insurance times**

will now be considered only on the basis of an **electronic communication** if they have been paid to a domestic organisation. The prerequisite for the communication is that you have informed the organisation of your first and last name or surname and your date of birth. **Without this data disclosure, the amounts cannot be considered for tax purposes.**

The amounts communicated for you are **automatically used** in your (employee) tax assessment. You therefore no longer have to make any entries. The amounts are stated in your tax office decision and in FinanzOnline.

If any amounts paid by you have been communicated **incorrectly or not at all** due to an error on the part of the payee (e.g. benefited recipient, religious community), please contact the payee directly for clarification. Correction shall be effected by a **corrective communication or by a subsequent communication**, respectively.

For any consideration deviating from the data communicated, or for consideration of special expenses to foreign organisations, use Supplement L 1d.

Sum of all insurance premiums and contributions (voluntary sickness, accident, life insurance, health insurance, survivors' pensions and death funds), pension fund contributions, voluntary higher insurance within the scope of statutory pension insurance Deductible only until 2020, if contract/application concluded/submitted before 01-JAN-2016	455
Total of all contributions as well as repayments of loans and interest for creation and construction or renovation of housing Deductible only until 2020 if measure started before 01-JAN-2016.	456
Pensions or permanent liabilities	280
Tax consultancy costs	460
Deduction of losses 30	
Pending loss deductions from previous years (total amount of all deductible losses)	462

I certify that the above information is **correct** and **complete** to the best of my knowledge and belief. I understand that the information will be checked, and that incomplete or incorrect disclosure of information is punishable. Should I subsequently find that the above declaration is incorrect or incomplete, I will inform the tax office without delay (§ 139 of the Austrian Federal Tax Code).

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°)
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Date, signature



Application for loss carryback to the 2019 or 2018 assessment year

(§ 124b CCCLV of the Austrian Income Tax Act 1988 in conjunction with the COVID-19 Loss Consideration Ordinance, BGBl. II N° 405/2020)



1. Loss carryback to the 2019 assessment year

I request that losses from operating income in 2020 that are suitable for carryback and (after addition of any COVID-19 reserves considered in the assessment in 2019) not offset in the determination of the total amount of income under the assessment in 2020 be deducted from the total amount of income before special expenses and extraordinary burdens in the **assessment in 2019 (loss carryback to 2019)**

For the **assessment 2019** the following is to be deducted as loss carryback: 1, 2, 4)

€

- ☐ I certify that the loss has been determined by proper accounting or by proper income-expenditure accounting.
- ☐ The 2020 loss carried back to 2019 comes from another taxpayer (*relevant only in case of legal succession*).

I confirm with my signature that all information given is correct. I am aware that incorrect or incomplete disclosure of information constitutes a punishable offence.

Tax representation (name, address, phone N°)

Date, signature

2. Loss carryback to the 2018 assessment year

I apply for losses from operating income in 2020 that are suitable for carryback, if and insofar as they could not be deducted under the assessment 2019 (Item 1), to be deducted from the total amount of income before special expenses and extraordinary burdens under the **assessment 2018 (loss carryback to 2018)**.

For the **assessment 2018** the following is to be deducted as loss carryback: 2, 3, 4)

€

- ☐ The 2020 loss carried back to 2018 comes from another taxpayer (*relevant only in case of legal succession*).

I confirm with my signature that all information given is correct. I am aware that incorrect or incomplete disclosure of information constitutes a punishable offence.

Tax representation (name, address, phone N°)

Date, signature

¹⁾ The lowest absolute value from Items a to d is decisive:

- Non-compensated losses from operating income 2020 (negative total amount of operating income 2020 after addition of any COVID-19 reserves considered in the assessment 2019)
- Negative total amount of income in 2020
- Positive total amount of income 2019
- € 5 million

²⁾ The loss carryback is to be considered in the 2020 tax return in Item 9.3 in code **152** as an additional amount to the negative total amount of income.

³⁾ The lowest absolute value from Items a to c is decisive:

- Losses from operating income in 2020 that is suitable for carryback and not offset by loss carryback in 2019
- Positive total amount of income 2018
- € 2 million

⁴⁾ If the year in question has already been finally assessed, the application is deemed to be a retroactive event within the meaning of § 295a of the Austrian Federal Tax Code and allows for an amendment of the decision for consideration of a loss carryback.





Application for consideration of COVID-19 reserves into the 2020 assessment due to deviating business year 2020/2021

(§ 124b CCCLV of the Austrian Income Tax Act 1988 in conjunction with the COVID-19 Loss Consideration Ordinance, BGBl. II № 405/2020)

Please note:

This application can be made only in the case of a **deviating business year 2020/2021**, unless a request has already been made to consider the COVID-19 reserves for the 2019 assessment.

There is an option for a deviating business year 2020/2021:

- Consideration of the COVID-19 reserves in the assessment in **2019** and assessment of the anticipated negative total amount of operating income in the assessment in **2020**; in this case, this application is not admissible.
- Consideration of the COVID-19 reserves in the assessment in **2020** and assessment of the expected negative total amount of operating income in the assessment in **2021**, in which case this application is to be submitted here.

Please tick the appropriate box (both conditions must be fulfilled):

- ☐ There is a deviating business year 2020/2021.
- ☐ No COVID-19 reserves are/were considered in the 2019 assessment.

Since the total amount of the operating income for the business year 2020/21 is likely to be negative in the assessment 2021, for the assessment 2020 I request consideration of COVID-19 reserves totalling:	155	€
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Notes on the calculation of the reserves:

1. The COVID-19 reserves can be formed without further evidence up to the amount of **30% of the positive total amount of the operating income of the assessment 2020** if, due to the COVID-19 pandemic, the advance payments for 2020 of income tax or corporate income tax have been reduced to zero or to the minimum corporation tax.
2. The COVID-19 reserves can be formed up to the anticipated negative total amount of the operating income of the assessment in 2021, but at most up to **60% of the positive total amount of the operating income of the investment in 2020**. In this case, the expected negative total amount of operating income of the assessment 2021 must be **credibly demonstrated** (carefully estimated). This estimate must be presented at the request of the tax office.
3. The COVID-19 reserves may not exceed the amount of **€ 5 million**.

Please note:

1. If the year 2019 has already been finally assessed, the application is deemed to be a retroactive event within the meaning of § 295a of the Austrian Federal Tax Code and allows for an amendment of the decision for consideration of the COVID-19 reserves.
2. The COVID-19 reserves considered in the assessment in 2020 are to be **added** back to the total amount of operating income in the **assessment 2021**.

I confirm with my signature that all information given is true. I am aware that incorrect or incomplete disclosure of information constitutes a punishable offence.

Tax representation (name, address, phone №)

Date, signature

