



To  
☐ Tax Authority Austria, Postcode 260, 1000 Vienna  
☐ Tax Authority for Large Traders, Postcode 251, 1000 Vienna

Receipt note

Please fill in in CAPITAL LETTERS and only in black or blue colour. Amounts in euros and cents (right-aligned).

In any case, the fields with a strong border must be filled out.

Tax number	10-digit Austrian social security number according to e-card	Date of birth (If <b>no</b> social security number available, <b>in any case</b> fill in)
<input type="text"/>	<input type="text"/>	<input type="text"/>
SURNAME		
<input type="text"/>		
NAME		TITLE
<input type="text"/>		<input type="text"/>

## Attachment for earnings from a share in a partnership/joint partnership for 2022

Please fill out this attachment completely, sign it and submit it to the tax office at the same time as your income tax return (E 1 or E 7).

If reference is made to legal provisions without further specification, this means the Austrian Income Tax Act 1988.

Name and address of the partnership/association:  
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<sup>1)</sup> If the investment is held as business assets, is the profit/loss share according to **point 1, 2 or 3** (without making deductions according to points 4 or 5) under code **9237** of attachment E 1a. A separate (additional) statement in items 10 to 12 line 2 of the income tax return (E 1) is not required. In the case of persons with limited tax liability, the profit/loss share according to **point 6** (after any deductions have been made in accordance with points 4 or 5) in Form E 7 must be recorded in points 1 to 3 line 1. A separate (additional) statement in points 1 to 3 line 2 is not required.

<sup>2)</sup> Applies only to income from **self-employed work** or income from **commercial operation**. The field must be ticked if the (proportionate) result from the partnership/joint partnership was determined by small business flat-rate (Section 17 Para. 3a). **Please note:** In this case, the small business flat rate for a sole proprietorship (form **E 1a-K**) **may not** be claimed. Otherwise the assessment procedure would have to be changed.



2. Earnings from self employment					
3. Earnings from business					
4. Deduction of income included in the profit/loss share that is subject to final taxation or a special tax rate from the provision of capital (capital yields) and/or the positive balance of capital gains and losses from business capital assets. <sup>3)</sup>	—	—	—	—	—
5. Deduction of capital gains contained in the profit/loss share relating to business premises, insofar as the special tax rate is applicable to them. <sup>4), 5)</sup>	—	—	—	—	—
6. Addition of business income due to the granting of management rights when exercising the standard taxation option (Section 107 Para. 11 Austrian Income Tax Act 1988) <sup>6)</sup>	+	+	+	+	+
7. <b>Business income</b> after considering points 4, 5 and 6 <sup>7)</sup>					
8. Rental and lease earnings					
9. Addition of income from letting and leasing on the occasion of the granting of management rights when exercising the standard taxation option (Section 107 Para. 11 Austrian Income Tax Act 1988) <sup>6)</sup>					
10. <b>Earnings from letting and leasing</b> after considering point 9 <sup>8)</sup>					

<sup>3)</sup> **Please note:** If the profit is offset against a carryforward in accordance with Section 23a, only the reduced amount (possibly 0) must be entered here. The income deducted here must be included in the income tax return (E 1) for standard taxation in points 10 to 12 line 6, for taxation with the special tax rate in points 10 to 12 line 10, 11, 12, 13.

<sup>4)</sup> **Please note:** If the profit is offset against a carryforward in accordance with Section 23a, only the reduced amount (possibly 0) must be entered here. The income deducted here must be transferred to the income tax return (E 1) in the case of standard taxation to points 10 to 12 line 7, in the case of taxation with the special tax rate to points 10 to 12 line 14, 15.

<sup>5)</sup> If necessary, corrections regarding the profit allowance should also be made here insofar as this is based on capital gains relating to business capital assets or there are no business premises that are taxed at a special tax rate (no exercise of the standard taxation option according to point 8.1 or point 8.2 in Form E 1). Accordingly, in item 10 line 11, 12, 13 as well as item 10 line 14, 15 and item 11 line 14, 15 of form E 1, the value reduced by the pro rata profit allowance attributable to this income must be transferred.

<sup>6)</sup> Income from the granting of management rights (Section 107 Income Tax Act) is subject to withholding tax and does not have to be assessed. If you wish to have the income attributable to you pro rata taxed according to the general tax rate (regular taxation option, Section 107 Para. 11), the income (taking into account any profit allowance and /or amounts that are deductible according to Section 15 LuF Flat-rate Ordinance 2015) to be entered here. You will then be included in the result from attachment E 11. If the participation is held as business assets, do not enter the income here, but under code 9326 of attachment E 1a. To exercise the standard taxation option, please check point 8.3 on form E 1. The withholding tax to be credited must be entered in form E 1 under code 286/287/288, if it is business income. In the case of income from renting and leasing, the creditable withholding tax must be entered in form E 1 under code 596.

<sup>7)</sup> Please enter this amount in the income tax return (E 1) in points 10 to 12 line 2 in the income tax return for persons with limited tax liability (E 7) in points 1 to 3 line 2 or point 6 line b).

<sup>8)</sup> Please enter this amount in the income tax return (E 1) in point 18.2 or in the income tax return for transfer limited taxpayers (E 7) to point 6b).





Losses that cannot be offset within the meaning of Section 2 (2a) of the Income Tax Act 1988 are included in the proportion of income.	342				
Investment losses from previous years are to be offset against positive investment income in the amount of:	346				
When determining the earnings, donations, grants for the endowment of a charitable foundation or grants to the Innovation Foundation for Education and its sub-foundations were taken into account in the amount of	930				
Capital yields tax applicable to operating capital gains					
Foreign withholding tax to be credited on operating capital yields					
Real estate income tax on operating profits from the sale of real estate, which was paid to the tax number of the partnership (general partnerships under Austrian law or limited partnership (under Austrian law)).					

**Other holdings available**

(Please mark all that apply with a cross)

YES ☐NO ☐

**IMPORTANT NOTE:** Please send **no original documents/receipts**, as all documents arriving at the tax office are electronically archived and then destroyed in accordance with data protection regulations. Keep this for at least **7 years** for possible verification.

**It is even easier to submit this paperless declaration via bmf.gv.at (FinanzOnline).**

**FinanzOnline is available to you free of charge and around the clock and does not require any special software.**

Tax representative (name, address, telephone number)

I certify that the above information is **correct** and **complete** to the best of my knowledge and belief. I am aware that the information will be checked and that incomplete or incorrect information is a punishable offence. Should I subsequently realise that the above declaration is incorrect or incomplete, I will immediately comply with my notification obligation in accordance with Section 139 of the Austrian Tax Procedure Law.

Date, signature

