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 Finanzamt Österreich, Postfach 260, 1000 Wien

 Finanzamt für Großbetriebe, Postfach 251, 1000 Wien

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.

In this statement, the use of a recognised ethnic group language is also permissible.

Tax number										10-digit social security number according to e-card ¹⁾											Birthday (If no social security number available, in any case to fill in)	T	T	M	M	J	J	J	J
SURNAME																													
NAME														TITLE															

Official form,
IV.

Income tax return for 2023 (with limited liability to pay taxes)

If reference is made to legal provisions without further specification, this means the Austrian Income Tax Act 1988. If you only earn income that is subject to income tax, please use form L 1. You can find tax information in the tax book 2024 (bmf.gv.at, publications) or in form E 8.

Please check the relevant box

Address abroad			
Postcode	Address (town, street, house no., door no.)		
Country	Available during the day at (telephone)	Gender ☐ female ☐ male ☐ inter/diverse/open	
Address in Austria (if available)			
Postcode	Address (town, street, house no., door no.)		
Austrian authorised recipient (name, address, telephone and fax number)			
The domestic assets are managed by the domestic asset manager (name, address, telephone and fax number)			
☐ Application according to Section 5 paragraph 2 is made ("continuation option") 1		☐ Continuation option (Section 5 para. 2) is revoked 1	
The operating turnover is: (Warning: This field must be filled out (Section 61 Para. 5 FFC). If necessary, enter the value "0".)			
Standard taxation option for business/private capital yields, earnings from real estate sales ²⁾ as well as income from real estate sales and income from management rights (Section 107)			
a) Capital yields			
☐ I am applying for taxation of business and/or private capital yields according to the general tax rate (Standard taxation option according to Section 27a paragraph 5)			
b) Earnings from real estate sales			
☐ I apply for the taxation of business and/or private capital gains concerning real estate (real estate sales or withdrawals from business real estate) according to the general tax rate (standard taxation option according to Section 30a para. 2)			
c) Earnings from the granting of management rights			
☐ I am applying for the taxation of earnings from management rights from which a 10% withholding tax has been withheld the general tax rate (regular taxation option according to Section 107 para. 11)			

1. - 3. Domestic income from	1. Agriculture and forestry (Section 98 item 1) 2	2. Self-employed work (Section 98 item 2) 3	3. Commercial operations (Section 98 item 3) 4
1. As individual entrepreneur ³⁾ - without earnings according to points 9., 10. and 11.			
2. As a party (co-entrepreneur) - result from attachment E 11 ³⁾ 5			

¹⁾ Please enter the complete 10-digit insurance number assigned by the Austrian social insurance institution here.

²⁾ **Please note:** A standard taxation option can only be exercised for all (business and private) capital income or earnings from property sales.

3) **Without** final taxable capital yields, capital gains on capital assets and business premises to which the special tax rate is applicable.

3. To be excluded because of the distribution of earnings over 3 years	☐ 6	311	–	321	–	327	–
over 5 years	☐ 6	312	–	322	–	328	–
4. ☐ I irrevocably apply in accordance with Section 37, Paragraph 9, for my positive income from artistic and/or literary activity to be evenly distributed over the year of declaration and the two previous years. Under code 325 , 2/3 are therefore to be excluded. ⁴⁾	☐ 7	325	–				
5. Partial amounts to be applied from an income distribution according to point 3 and/or 4 of another year ☐ 8	☐ 8	314	+	324	+	326	+
6. When exercising the standard taxation option: Operating capital gains not included in point 1. and/or 2. (fruit and substance), insofar as they are not included under codes 917/918/919 . ☐ 4	☐ 4	780		782		784	
7. When exercising the standard taxation option : foreign operating capital yields (usufruct and capital) not included under 780/782/784 , against which the foreign withholding tax must be credited ☐ 4	☐ 4	917		918		919	
8. When exercising the standard taxation option: Capital gains not included in point 1. and/or 2. relating to business premises ☐ 4	☐ 4	500	+	501	+	502	+
9. Income from agriculture and forestry , generated upon granting the management rights (Section 107) ☐ to be taxed at 33% of the payout amount (excluding VAT) ☐ as proven by an expert opinion (standard taxation option according to Section 107 para. 11) ☐ 9	☐ 9	568					
10. Income from self-employed work , upon granting the management rights (Section 107) ☐ to be taxed at 33 % of the payout amount (excluding VAT) ☐ in the amount proven by an expert opinion (standard taxation option according to Section 107 para. 11) ☐ 9	☐ 9	593					
11. Income from commercial operations , upon granting the management rights (Section 107) ☐ to be taxed at 33% of the payment amount (excluding VAT) ☐ in the amount proven by an expert opinion (standard taxation option according to Section 107 para. 11) ☐ 9	☐ 9	569					
Sum from 1 to 11		310		320		330	
12. Income distribution according to Section 37 Para. 4 ☐ 10	☐ 10						
12.1 ☐ I request that pursuant to Section 37 paragraph 4, income according to Section 21 be equally spread over three years. ⁵⁾							
12.2 Positive income according to Section 37 para. 4 contained in income from agriculture and forestry, which is to be evenly distributed over the declaration year and the two subsequent years		151					
12.3 ☐ I hereby declare that the distribution of income will end in the year of declaration (Section 37 Para. 4 item 8) Be aware that: Code 151 must not be filled in.							
12.3.1 ☐ I request that the one-third amounts not yet taken into account be recorded in the year of declaration and the following three years, distributed evenly in equal parts of one quarter each. ⁶⁾							
12.3.2 ☐ I request that the third amounts that have not yet been taken into account be recorded in full in the declaration year. ⁶⁾							
Special Tax Rates							
Business capital yields that are taxable at the special tax rate							
13. Domestic and foreign capital yields (usufruct and capital) not included under codes 310/320/330 on which no foreign withholding tax must be credited and those with the special tax rate of 27.5% . ☐ 4	☐ 4	946	+	947	+	948	+
14. Domestic and foreign investment income not included under codes 310/320/330 , on which no foreign withholding tax must be credited and which are subject to the special tax rate of 25% . ☐ 4	☐ 4	781		783		785	
15. Under codes 310/320/330 domestic and foreign investment income (income and substance) not included, against which foreign withholding tax must be credited and which are subject to the special tax rate of 27.5% . ☐ 4	☐ 4	949	+	950	+	951	+
16. Foreign operating capital gains not included under codes 781/783/785 must be offset against the foreign withholding tax ☐ 4	☐ 4	920		921		922	

⁴⁾ At the same time, I apply that claim interest (Section 205 FFC) should not be determined insofar as the difference in income tax for previous years is the result of the above application.

⁵⁾ If the application was submitted in the previous year, it no longer needs to be submitted.

⁶⁾ The application is only admissible if the assessment year is at least the second year after the initial distribution.



Capital yields relating to business premises that must be taxed at the special tax rate					
17. Capital yields relating to business premises that are taxed at the special tax rate of 30% ⁴⁾	961	+	962	+	963
18. Capital yields relating to business premises that are taxed at the special tax rate of 25% ⁴⁾	551		552		553
Applicable tax					
on operational investment income (capital yields tax, foreign withholding tax, EU withholding tax)					
19. Capital yields tax in the amount of 27.5%, insofar as it applies to domestic capital yields	955	+	956	+	957
20. Capital yields tax of 25%, insofar as it applies to domestic capital yields	580		581		582
21. On operating capital yields that are subject to the special tax rate of 27.5%, attributable foreign withholding tax	958	+	959	+	960
22. Foreign withholding tax to be credited on operating capital yields that are subject to the special tax rate of 25%	923		924		925
on capital yields relating to business premises (real estate income tax, foreign tax, special advance payment)					
23. real estate income tax of 30%, insofar as it applies to business income from property sales	964	+	965	+	966
24. real estate income tax of 25%, insofar as it applies to business income from property sales	583	+	584	+	585
25. Special advance payment of 30%, insofar as it relates to operating income from property sales ⁷⁾	967	+	968	+	969
26. Special advance payment of 25%, insofar as it relates to operating income from property sales ⁷⁾	589	+	590	+	591
on income from management rights, that are taxed based on the exercise of the regular taxation option according to the tariff (withholding tax according to Section 107)					
27. Withholding tax according to Section 107	286	+	287	+	288
Income contained under code 330, which, according to Annex 2 to the Austrian Farmers' Social Insurance Act, is contributory (e.g. income from commercial livestock farming and crop production)					491
Income contained under code 330 that increases the contribution according to Annex 2 to the Austrian Farmers' Social Insurance Act (e.g. income from agricultural and forestry part-time jobs)					492
In the case of operating income (total 1-3), the following were taken into account to reduce profit:					
Tax-free profit allowance (Section 10) - of tangible assets	779				
Tax-free profit allowance (Section 10) - of securities	789				
Investment allowance (10%)	181				
Eco-investment allowance (15%)	182				
Company donations to beneficiary research and teaching institutions, museums, cultural institutions, the Federal Monuments Office, umbrella organizations for disabled sports, the International Anti-Corruption Academy, etc. ⁸⁾	798				
Company donations to charitable organisations, beneficiary fund-raising associations, etc. ^{8) 9)}	600				
Company donations to environmental organisations and animal shelters ^{8) 9)}	557				
Company donations to voluntary fire brigades and state fire brigade associations ^{8) 9)}	558				
Contributions to the endowment of a charitable foundation ^{8) 9)}	564				
Donations to the Innovation Foundation for Education and its sub-foundations ^{8) 9)}	567				

⁷⁾ Please note: Please only enter the amount that has been paid as a special advance payment for commercial real estate sales. Do not enter here a paid real estate income tax, but under codes 964/965/966 or 583/584/585.

⁸⁾ Note: The amounts to be entered here must not be included in an electronic special expense data transmission to the tax office. If this is the case, you will need to correct the special expense data transmission. Use form L 1d.

⁹⁾ Only deductible if the respective institution is included in the list of beneficiary donation institutions of the Federal Ministry of Finance.



Carryforward regulations (Section 2 Para. 2a and Section 23a)			
The operating income includes losses that cannot be offset within the meaning of Section 2 para. 2a:	a) own company	11 341	+
	b) Participations	11 342	+
Offsettable losses from previous years must be offset against positive operating income in the amount of:	a) own company	11 332	—
	b) Participations	11 346	—
Loss that can be compensated or carried forward in accordance with Section 23a from a contribution surplus (a liability claim) that has not reduced the result from the participation in the partnership (amount from code 9405/7405 of the attachment E 6a-1)	11	509	—
The non-business income includes losses that cannot be offset within the meaning of Section 2 para. 2a	11	371	+
Carryforward losses from previous years must be offset against positive non-business income in the amount of:	11	372	—

4. Income from employment	
4.1 Application assessment (Section 102 Para. 1 item 3) <i>The application assessment is only carried out if the relevant box is ticked in the declaration.</i> ☐ I request the assessment for my earnings from non-self-employed work within the meaning of Section 99 para. 1 item 1, from which income tax at a rate of 20% or 25% has been withheld. ☐ I am applying for assessment of other non-self-employed work.	
4.2 Mandatory assessment (Section 102 paragraph 1 item 2) <i>Income from employed work is to be assessed if there is income to be taxed according to the tariff (Section 70 Para. 2 item 1) and either other income totalling more than 730 euros was received or two or more incomes subject to wage tax at the same time at least temporarily in the calendar year, that were taxed separately when wage tax was deducted. If these requirements are met, the affected income is automatically included in the assessment.</i>	
	Number of domestic salary or pension-paying positions 13 Note: If there are no references, enter the value 0 (zero).
4.3 Income subject to income tax: <i>The amount of income from dependent work according to code 245 on the pay slip must be transmitted to the tax office by the paying agency and therefore does not need to be entered.</i>	
4.4 Lump sum for commuters/commuters' euro <i>Fill in only if not already considered by your employer to the correct amount. Note: The codes 718 and 916 must be filled in together. The calculation is based on the commuter calculator at bmf.gv.at/pendlerrechner.</i>	
Lump sum for commuters - total annual amount actually due	718
Commuter euro - total annual amount actually due	916
4.5 Income-related expenses <i>Income-related expenses not accounted for on the flat rate for income-related expenses Attention: A home office flat rate to be taken into account as income-related expenses is automatically taken into account from the pay slip(s) and therefore must not be specified.</i>	
Union dues and other dues to professional associations and advocacy groups - actual total annual amount - excluding works council contribution. <i>Only fill in if your employer has not already taken the correct amount into account (in the payslip). ¹⁰⁾</i>	717
Total expenses in the year 2023 for ergonomically suitable furniture for the home office (e.g. desk, swivel chair, desk lamp) with at least 26 home office days Be aware that: No entry may be made in code 159 and/or code 9275 (E 1a or E 1a-K). Only expenditures for the year 2023 (in full) should be given here. Expenditures from previous years that exceeded the maximum amount of 300 euros are automatically considered and should not be entered here.	158
Compulsory contributions due to marginal employment and compulsory contributions for co-insured relatives as well as self-paid social insurance contributions	274
Further income-related expenses - Enter the annual amount of the expenses minus tax-free replacements or reimbursements. If the income-related expenses are less than 132 euros per year, an entry is not required.	
Income-related expenses with credit to the flat rate for income-related expenses	
Exact description of your professional activity (e.g. COOK, SALESPERSON; EMPLOYEE or WORKER is not sufficient)	
a) Digital work equipment (e.g. computer, internet) without reduction by a possible home office flat rate (for purchases over 1,000 euros, just enter the annual depreciation here)	169
b) Other work equipment that most not be recorded under code 169 (for purchases over 1,000 euros, only enter the annual depreciation here)	719
c) Specialist literature (no general educational works such as dictionaries, reference works, newspapers, etc.)	720
d) Work-related travel expenses (without travel expenses to home/work and family trips home)	721

¹⁰⁾ If the correct amount has already been taken into account by the employer, do not make any entry here. Otherwise enter the total amount.



e) further education, training and retraining costs	722	
f) Study room Attention: No entry may be made in code 158. Can only be deducted if the study is the focus of the entire professional activity.	159	
g) Other income-related expenses that do not fall under a) to f) (e.g. works council contribution) Attention: A home office flat rate to be considered as income-related expenses is automatically taken into account from the payslip(s) and may not be entered	724	

To claim a professional group flat rate, please enter:

A: Artist	FM: Forestry worker with power saw	V: Travelling salesperson
B: Stage staff, movie actor/actress	FO: Forestry worker without power saw, Ranger, professional gamekeeper in the forest ranger service	P: Member of a city, community or local representation
F: Person working in the TV industry	HA: Caretaker, as far as he/she is subject to the Housekeeping Act	E: Expatriates within the meaning of Section 1 Z 11 of Ordinance ¹¹⁾
J: Journalist	HE: Home worker	
M: Musician		

Profession - abbreviation
Periods of activity: Periods of activity: Start (DDMM) - End (DDMM)

	until		
	until		

Received cost reimbursements except home office flat rate ¹²⁾

4.6 Remuneration without special payments, from which **no wage tax deduction** has taken place and for which **no wage statement/salary certificate** (Form L 17) is available.

☐ The code **359** includes only pension benefits 14 359

In 2023 I had no place of residence or habitual abode in Austria and was

☐ a) employed by an employer (with an obligation to deduct income tax in Austria) (e.g. as a daily commuter, seasonal worker, etc.)

☐ b) recipient of an Austrian pension

☐ c) employed in Austria by a foreign employer without an obligation to deduct income tax
[For remuneration in the sense of points a) and b) the employer will pay or the pension paying office sends a pay slip (L 16) to the tax office.]

☐ d) Recipient of income from third parties without income tax deduction (bonus miles, commissions, etc.)

Number of wage statements/wage certificates (form L 17) concerning my earnings according to point c)	15	Number	If applicable, make sure to specify the number
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Please only enclose the wage statements/salary statements if they are not sent electronically by the paying office.

Income from employment (total from point 4.1 and/or 4.2)
Only to be filled out for any calculation of the total amount of income.

Total

5. Income from capital assets (Section 98 item 5) Taxable capital income (income less income-related expenses)		
a) Income pursuant to Section 98 paragraph 1 item 5 litera c Austrian Income Tax Act 1988 from participation as a silent partner or from participation in the manner of a silent partner, including surpluses from stratification (including withholding tax)	856	
Withholding tax according to Section 99 on Income according to code 856	914	
b) Income pursuant to Section 98 Paragraph 1 Item 5 lit. d which is not subject to a special tax rate (income from domestic real estate of a real estate fund or AIF in real estate that is not offered to the public)	938	
c) Income from the provision of capital in accordance with Section 98 Paragraph 1 item 5 litera b (domestic accrued interest), which is subject to the special tax rate of 25% (interest from cash deposits and non-securitised other claims at banks)	953	
Income from the provision of capital pursuant to Section 98 Paragraph 1 item 5 litera b (domestic accrued interest), which is subject to the special tax rate of 27.5% (in particular interest income from securities)	954	
d) Income from the provision of capital pursuant to Section 98 Paragraph 1 Item 5 litera a in conjunction with Section 27 Paragraph 2 Item 1 (particularly dividends) and income pursuant to Section 98 Paragraph 1 item 5 litera d (income from domestic real estate of a publicly offered real estate fund or AIF in real estate), which is subject to the special tax rate of 27.5%	862	
e) Income from the provision of capital pursuant to Section 98 para. 1 Item 5 litera a in conjunction with Section 27 para. 2 Item 5 (donations from foundations) subject to the special tax rate of 27.5%	945	
f) Income from the sale of a stake in a domestic corporation pursuant to Section 98 Paragraph 1 item 5 litera e (special tax rate of 25%)	911	
Earnings from the sale of a stake in a domestic corporation pursuant to Section 98 para. 1 item 5 litera e (special tax rate of 27.5%)	952	
Capital yields tax, insofar as it applies to private capital yields	912	

¹¹⁾ Only employees who are employed on behalf of a foreign employer in Austria under an employment relationship with an Austrian subsidiary or a branch of the foreign employer are temporarily employed. See also the Ordinance.

¹²⁾ Cost reimbursements received from employers (with the exception of reimbursements to expatriates regarding travel expenses within the meaning of Section 26 item 4 of the Austrian Income Tax Act 1988). **Cost reimbursements must be indicated here for travelling salespersons as well.**



6. Income from letting and leasing (Section 98 item 6) 16			
a) of land and buildings			
b) as a participant - result from attachment E 11			
c) Income from the sale of rent and lease payments (Section 28 Para. 1 item 4)		546	
d) Income from the granting of management rights (Section 107), taxable ☐ at 33% of the payment amount (excluding VAT) ☐ in the amount proven by an expert opinion must be taxed (standard taxation option according to Section 107 para. 11)		17 547	
e) Other income from renting and leasing (e.g. income from business leasing after termination of business)		373	
Sum of 6. a) to e)		370	
Deductible fifteenth of a loss from private property sales in the assessment year according to point 7.1.3 or a previous year (maximum balance from points 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 the income according to points a), b) and c). To be taken into account (60% of the amount according to point 7.1.3, at most the balance)		22 974	
Imputable withholding tax on income according to code 547 , which is taxed according to the tariff due to exercising the standard taxation option (Section 107 Para. 11).		236	

7. Income from private real estate sales			
☐ The sale (also) relates to land that was previously removed from business assets at book value			
7.1 Income from property sales subject to the special tax rate 18		30%	25%
7.1.1	Income calculated as a lump sum from the sale of real estate (Section 30 para. 4 "old assets") (14% of the sales proceeds; Section 30 para. 4 item 2)	19 985 +	572 +
	Income from the sale of land in the event of rededication (60% of the sale proceeds; Section 30 para. 4 item 1)	20 986 +	573 +
☐ When determining income according to codes 985/986 or 572/573 a subsequent recording of preferential manufacturing expenses was carried out (Section 30 para. 4 last sentence)			
7.1.2	Income from the sale of real estate not calculated as a lump sum (Section 30 Para. 3, "new assets " and with option according to Section 30 para. 5 also "old assets")	21 987	574
7.1.3	Balance from the codes 985/986/987 or 572/573/574	22	
7.1.4	Creditable real estate income tax , which is attributable to income from private real estate sales and paid by the third party ¹³⁾	988	576
7.1.5	Paid special advance payment , insofar as it relates to income from private real estate sales ¹⁴⁾	989	579
7.1.6	Foreign tax to be offset against income from private property sales in accordance with point 7.1	997	578
7.2 Income from real estate sales subject to the tariff			
7.2.1	Income from property sales against annuity ("old and new assets"; Section 30a para. 4)	23	575

8. Subsequent taxation			
Subsequent taxation of foreign losses (Section 2 Para. 8)		24 792	+

9. Total amount of income			
Total amount of income (not required)			

¹³⁾ **Please note:** If the assessment option is exercised, only the real estate income tax paid for those sales transactions that are included in the assessment on the basis of the option may be entered here if there are several sales transactions.

¹⁴⁾ **Please note:** Please only enter the amount that has been paid as a special advance payment for private property sales. A paid real estate income tax is not to be entered here, but under codes **988/576**.

10. Other information: The income shown includes:

(Please attach factual and numerical justification including supporting documents)

Income that must not be recorded under code 167 and for which I claim half the tax rate	423	
Income from special forest uses, for which I claim half the tax rate	167	
Profits from a debt reduction within the meaning of Section 36 (Code 386)		
Amount to be paid in percent 496	25	386
Income that is subject to special taxation for other reasons (type):		
☐ I request to pay the tax liability arising pursuant to Section 6 item 6 litera a and b, in instalments for an amount included in the income.	26	978
Of this amount, the following is attributable to		
☐ fixed assets (5 instalments) the amount of	26	235
☐ current assets (2 instalments) the amount of	26	991
☐ I request, based on the provisions of the Austrian Reorganisation Tax Act , to pay the tax liability for an amount included in the income in instalments .	27	979
Of this amount, the following is attributable to		
☐ fixed assets (5 instalments) the amount of	27	559
☐ current assets (2 instalments) the amount of	27	993
The tax liability is		
☐ to be determined according to the tariff		
☐ using a tax rate of 27.5% (partial restriction of the right to tax)		
☐ I am applying for tax liability for an amount included in the income in accordance with Section 27 Paragraph 6 item 1 litera d in conjunction with Section 6 item 6 lit c and d to be paid in five instalments .	28	980
In the case of an exchange of shares in the course of contributions that were decided or contractually signed after 31.12.2019:		
☐ In accordance with Section 17 para. 1a of the Austrian Reorganisation Tax Act, I am applying not to determine the tax liability for an amount contained in the income of		153
Withholding tax not to be recorded under code 914 according to Section 99 and other taxes to be offset (type):	29	
		375

11. Special expenses(Sections 18 and 102 Para. 2 item 2)

Mandatory contributions to legally recognized **churches** or religious societies, **donations** to beneficiaries, and contributions to the **voluntary Continued insurance** in the statutory pension insurance and for the **subsequent purchase** of insurance periods are automatically taken into account due to data transmission and do not have to be declared. If something is incorrect or missing from this data, you must contact the payees directly for clarification. Only they can correct data or forward what is missing. Please use the attachment **L 1d** for a consideration of church or insurance contributions that differs from the data transmission or for special expenses paid to foreign organisations.

Expenditure for a **thermal energy renovation of a building** and for a **"boiler replacement"** as part of a lump sum ("**Eco Special Expense Flat Rate**") must be taken into account. This requires a data transmission from the funding agency, which you can request as part of the granting process. In this case, the flat rate for this year and the following years is **automatically** applied. The flat rate can only be taken into account **due to the data transfer**, an application in this form is **not** possible.

Pensions or ongoing charges	280	
Tax Advisory Fees	460	
Loss deduction 30		
Open loss deductions from previous years (total of all deductible losses)	462	

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 inform the tax office of this immediately (Section 139 Austrian Tax Procedure Law).

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)
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Date, signature