To

☐ **Finanzamt Österreich**, Postfach 260, 1000 Wien

☐ **Finanzamt für Großbetriebe**, Postfach 251, 1000 Wien

Receipt note

2023

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

Tax number

NAME OF THE CORPORATION

Attachment to the corporate income tax return (K1, K2 or K3) for 2023 concerning interest barrier (Section 12a)

Legal provisions without further specification refer to the Corporate Income Tax Act 1988 (Körperschaftsteuergesetz, Corporate Income Tax Act 1988).

This attachment must be used if the entity concerned ***is not a group parent*** *and*
- *a non-deductible interest overhang is added (code* ***168****) or*
- *an interest carryforward is settled (code* ***177****) or*
- *an EBITDA carryforward (code* ***170****) is applied for or*
- *an EBITDA carryforward is utilised (code* ***178****).*

If there is a group of companies, the group parent must use attachment K 12a-G in such cases.

The value to be included in the corporate income tax return for the non-deductible interest carryforward (code ***168****), the deductible interest carryforward (code* ***177****), the EBITDA carryforward (code* ***170****) or the utilisation of the EBITDA carryforward (code* ***178****) is to be determined from this attachment.*

fiscal year: Start (DDMMYYYY): End (DDMMYYYY):

If ***several*** *fiscal years end in calendar year 2023, a* ***separate*** *attachment K 12a must be used for each fiscal year. The value to be included in the corporate income tax return is to be determined from these attachments.*

Determination of the interest surplus	
1. Interest expense for the fiscal year (Section 12a para. 3)	+
2. Interest income for the fiscal year (Section 12a para. 3)	–
3. Interest surplus of the current fiscal year without interest carried forward *(Balance of the values from lines 1 and 2)*	
4. Interest carried forward at the end of the previous fiscal year (Section 12a para. 6); Value from line 21 of the previous year)	+
5. Interest carried forward from legal predecessor due to reorganisation	+
6. Interest carried forward/carried forward due to reorganisation	–
7. Interest surplus of the current fiscal year including interest carried forward *(Balance of the values from lines 3 to 6; If the interest income is greater than the interest expense including interest carried forward, the value "0" must be entered)*	
Determination of the offsettable EBITDA	
8. Total amount of income before application of section 12a Corporate Income Tax Act 1988 *(for corporations with unlimited tax liability Section 7 para. 3: Income from commercial operation; for corporations with limited tax liability: Income from business operations from domestic permanent establishments)*	
9. Surcharge for depreciation for wear	+
10. Surcharge for current-value depreciations	+
11. Surcharge for interest expense for the fiscal year *(value from line 1)*	+
12. Deductions for write-ups	–
13. Deductions for interest income of the fiscal year *(value from line 2)*	–

14.	Discount for income from long-term public, non-climate-damaging infrastructure projects within the meaning of Section 12a para. 9	–
15.	**Taxable EBITDA** *(balance of values 8 to 14)*	
16.	**Offsettable EBITDA** *(30 % of the taxable EBITDA from line 15; if the value from line 15 is negative, the value "0" must be entered)*	
Determination of the non-deductible interest surplus to be added		
17.	Non-deductible interest surplus in accordance with Section 12a para. 1 of the current fiscal year **without interest carried forward** before offsetting against an EBITDA carryforward *(positive value from line 3 less value from line 16, but at least less the tax allowance of EUR 3 million)*	
18.	**Additional non-deductible interest surplus** in accordance with Section 12a para. 1 of the current fiscal year **without interest carried forward** after offsetting against an EBITDA carryforward (***Value from line 17 plus the negative value from line 25;*** *The value is to be transferred to form K 1, K 2 or K 3 in the code **168**. The application for interest carryforward must also be submitted there)*	+
Status of interest carried forward		
19.	**Status of interest carried forward at the beginning of the current fiscal year** *(Balance of the values from lines 4 to 6)*	
20.	**Deductible interest carried forward** *(if the value from line 7 <= value from line 16 or <= tax allowance of EUR 3 million or if the exception for independent corporations or due to the equity ratio comparison applies, the value from line 19 must be entered here; If the value from line 7 > the value from line 16, but the value from line 3 is less than the value from line 16, the value from line 16 minus the value from line 3 must be entered here; [1] the value entered in line 20 must be entered in form K 1, K 2 or K 3 in code **177**)*	–
21.	**Status of the interest carried forward at the end of the fiscal year** *(value from line 18 plus the value from line 19 minus the value from line 20)*	
Status of EBITDA carried forward		
22.	Status of EBITDA carried forward at the end of the previous fiscal year	+
23.	EBITDA carried forward due to reorganisation	+
24.	EBITDA carried up/carried down due to reorganisation	–
25.	Offsetting the EBITDA carryforward against a non-deductible interest surplus (Section 12a para. 6 item 2 lit. b) - **Utilisation of the EBITDA carryforward** *(if the value from line 17 >= the balance of the values from lines 22 to 24, the balance of the values from lines 22 to 24 must be entered here; If the value from line 17< the balance of the values from lines 22 to 24, the value from line 17 must be entered here;[1] this value must be transferred to form K 1, K 2 or K 3 and entered in code **178***)	–
26.	Unused offsettable EBITDA of the fiscal year - **EBITDA carryforward** *(if the value from line 16 is greater than the value from line 7, the difference must be entered here, transferred to form K 1, K 2 or K 3 and entered in the code **170**. The application for EBITDA carryforward must also be submitted there.)*	+
27.	Elimination of the EBITDA carried forward from the fifth preceding fiscal year (Section 12a para. 6 item 2 lit. b) [2]	–
28.	**Balance of EBITDA carried forward at the end of the fiscal year** *(balance of the values in lines 22 to 27)*	

[1] *However, if the corporation exceptionally has both an interest carryforward and an EBITDA carryforward due to its reorganisation and the interest carryforward cannot be fully deducted from the offsettable EBITDA, the remaining interest carryforward must also be offset against the EBITDA carryforward in a second step.*

[2] *Line 27 is not yet relevant for the 2023 assessment.*

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 **do not sent any original documents/receipts**, as all documents that arrive at the tax office are destroyed in accordance with data protection regulations after having been recorded digitally. 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)

Date, signature