To

Receipt note

☐ **Finanzamt Österreich**, Postfach 260, 1000 Wien
☐ **Finanzamt für Großbetriebe**, Postfach 251, 1000 Wien

2024

Please fill out 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.
It is also permissible in this statement to use the language of a recognised ethnic group.

Tax number	IDENTIFICATION OF PARTNERSHIPS OR ASSOCIATION

Attachment to the declaration of determination (E 6) 2024 for income from renting and leasing of developed and undeveloped properties

Sheet

If reference is made to legal provisions without further specification, this means the Austrian Income Tax Act 1988. Earnings from the granting of management rights (section 107) is not to be recorded in this attachment, but rather in the party's tax return if the party exercises the standard taxation option (attachment E 11, K 11).
*Please note the **fill-in help (E 6-Erl)**. This attachment must be completed for **all those involved** .*

Please check the relevant box.

Property				
Postcode	Place			
Street, square	House number	Staircase	Door number	State [1]
☐ Built lot ☐ Undeveloped lot	Unit value file number (EWAZ) 2			
☐ Landlord is (civil law) owner	☐ Lessor is entitled to usufruct	☐ Lessor is other beneficial owner		

☐ **VAT gross system** 1	☐ **VAT net system** 1

Note on completing this attachment:
*All amounts that are to be taken into account for the determination of the total income must be entered in the total column. If these amounts **in the noted participation ratio** (form Verf 60) are divided among the individual parties, no further entries are required. The allocation is automatic. If the amounts must be divided **deviating from the noted participation ratio**, all parties must state their name and tax office.no./tax no. must be quoted. The respective (partial) amounts of the code(s) to be broken down separately must be given to the affected party(s).*

[1] *Only to be filled out if the property is not located in Austria. Please enter the international motor vehicle registration number.*

Bundesministerium Finanzen

	Total column	Name Tax number	Name Tax number	Name Tax number	Name Tax number

A: General provisions 3

In the year of clarification, a previously unlet property was let for the first time: 4					
The rented property was not subject to tax on 31.03.2012 (**"old assets"**, section 30 para. 4)					
Amount of the **fictitious acquisition costs** of the building 2) 5 **9407**					
The rented property was subject to tax on 31.03.2012 (**"new assets"**) or was subsequently acquired for a fee					
Total actual **acquisition cost** (land and building) 6 **9409**					
a) The share of the total acquisition costs attributable to the building was determined in accordance with the Land Share Ordinance 2016 and amounts to ☐ 60% ☐ 70% ☐ 80% 7					
b) The share of the total acquisition costs attributable to the building was determined according to a different distribution ratio. This is a percentage:					
The building (excluding land) accounts for the total acquisition costs **9410**					
In the year of the declaration, the continuation or resumption of letting of a property that had already been let took place					
a) Continuation of a rental of the legal predecessor without interruption The rented property was acquired free of charge in the year of declaration. The depreciation for wear of the legal predecessor is continued (depreciation for wear continuation, 16 para. 1 item 8 lit. b) 8					
Deductions of tenths/fifteenths from the legal predecessor were adopted					
b) Resumption of rental after interruption Letting was resumed in the year of declaration after an interruption. The depreciation for wear is continued (depreciation for wear continuation, 16 para. 1 item 8 litera b)					
The original tax base is 9 **9416**					

2) *In the case of a gratuitous acquisition, there is a period of more than ten years between the termination of the lease by the legal predecessor or the termination of the tenancy in the course of a gratuitous acquisition and the renewed start of the lease by the taxpayer, the fictitious acquisition costs can be used (margin note 6432 Austrian Income Tax Guidelines 2000).*

	Total column	Name Tax number	Name Tax number	Name Tax number	Name Tax number
The original depreciation basis was the actual acquisition or production costs and the interruption took place before 01.01.2016.	☐	☐	☐	☐	☐
An adjustment to the depreciation due to a changed proportion of the total acquisition costs attributable to the building was made (section 16 para. 1 item 8 in conjunction with section 124b item 284): 10	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
In the reporting year, the first rental took place after a withdrawal from business assets					
The property was removed from business assets and rented out as a private asset for the first time in the year of the declaration	☐	☐	☐	☐	☐
Amount of the withdrawal value (depreciation for wear tax base) 11 **9417**					
In the year of the declaration, the source of income was transferred or the rental was terminated					
The source of income was transferred in whole or in part free of charge	☐	☐	☐	☐	☐
The source of income has been sold in whole or in part	☐	☐	☐	☐	☐
The rental was terminated without the source of income being disposed of or transferred free of charge	☐	☐	☐	☐	☐
An **application** for distribution of expenses pursuant to section 28 para. 2 will be submitted. 12	☐	☐	☐	☐	☐
Amount of the total expenses to be apportioned pursuant to section 28 para. 2, which must be taken into account via application or must be apportioned **9430**					
An **application** for distribution of expenses pursuant to section 28 para. 3 will be submitted. 13	☐	☐	☐	☐	☐
Amount of the production expenses to be distributed **9440**					
Distribution period (at least 10, at most 15 years)	Number of years	Number of years	Number of years	Number of years	Number of years
An **application** for distribution of expenses pursuant to section 28 para. 4 will be submitted. 14	☐	☐	☐	☐	☐
Amount of the expenses to be distributed pursuant to section 10 Austrian Tenancy Act **9450**					

	Total column	Name Tax number	Name Tax number	Name Tax number	Name Tax number

B: Income determination 15

Revenue 16 **9460**					
Income-related expenses: Expenses to be taken into account according to section 28 para. 2 12 **9470**					
Expenses to be taken into account according to section 28 para. 3 13 **9480**					
Expenses to be taken into account according to section 28 para. 4 14 **9490**					
Depreciation for wear and tear (AfA) if it is not recorded under code **9134** and/or **9135** 17 **9500**					
Digressive depreciation for wear (section 16 para. 1 item 8 in conjunction with section 7 para. 1a) 18 **9134**					
Accelerated building depreciation (section 16 para. 1 item 8 lit. e and section 124b item 451) 19 **9135**					
Payment for substance compensation in the case of reserved usufruct 20 **9505**					
Financing costs 21 **9510**					
Maintenance and/or repair costs deducted immediately **9520**					
Eco-surcharge for expenses in residential buildings (section 124b item 452 lit. b) in the amount of 15% of the total underlying expenses 22 **9521**					
Eco-surcharge for expenses in residential buildings (section 124b item 452 lit. b) in the amount of 15% of the portion of expenses attributable to the assessment year 22 **9522**					

	Total column	Name Tax number	Name Tax number	Name Tax number	Name Tax number
Other income-related expenses **9530**					
Total income-related expenses *(does not have to be filled in)*					
Income from participations that are not to be distributed according to the noted participation ratio 23 **9540**					
Surplus/Loss 24 (Please enter this total in the form **E 6**) **Total**		**Total** 3)	**Total** 3)	**Total** 3)	**Total** 3)

3) *Do not have to fill in, the entry is for information. The official distribution of the surplus/loss is based on the entry under the codes **9460 to 9540**.*

I certify that the above information is **correct** and **complete** to the best of my knowledge and belief.

IMPORTANT NOTE: *Please do not send **any original documents/receipts**, as all documents arriving at the tax office will be destroyed after electronic recording in accordance with data protection. Keep this for at least **7 years** for possible verification. Records and documents relating to properties within the meaning of section 6 para. 1 item 9 litera a Austrian Value Added Tax Act 1994 must be retained for twenty-two years (section 18 para. 10 Austrian Value Added Tax Act 1994).*

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