To

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

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

Time stamp confirming receipt

2025

Please fill in the form only in CAPITAL LETTERS, using black or blue ink. Amounts in euros and cents (right-aligned).
Fields with a bold frame must be completed by all applicants.
It is also permissible to use the language of a recognised ethnic group language in this return.

Tax number

10-digit Austrian social security number as stated on the e-card 1)

Date of birth *(if **not** holding a social security number, this box is **mandatory**)*

D D M M Y Y Y Y

FAMILY NAME OR LAST NAME

FIRST NAME

TITLE

Income tax return for 2025

Where reference is made to legal provisions without further specification, this is to be understood as the Austrian Income Tax Act 1988 (EStG 1988).

*You can find supplementary information for the Income Tax Return in the help sheet (**Form E 2**), at **bmf.gv.at** or (in particular for income from employment, special expenses and extraordinary burdens) in the **2026 Tax Manual**.*

*I certify that the information I provide is **correct and complete** to the best of my knowledge and belief. The information will undergo checks; any incorrect or incomplete information may entail consequences under the criminal code. Should I subsequently become aware that the information in this return is incorrect or incomplete, I will inform the tax office immediately (Section 139 Federal Tax Procedure Regulation).*

You may submit this return in paperless form at any hour of the day at bmf.gv.at (FinanzOnline).

Please tick the relevant box.

1. Other personal information

1.1 Gender

☐ female ☐ male ☐ intersex/diverse/open

1.2 Marital status as at 31/12/2025 *(please tick only one box)*

☐ married/living in registered partnership ☐ living in domestic partnership

☐ single ☐ permanently separated ☐ divorced ☐ widowed

since (date) DD.MM.YYYY

2. Current residential address

2.1 Street

2.2 House number

2.3 Staircase

2.4 Door number

2.5 Country 2)

2.6 City/town

2.7 Postcode

2.8 Telephone number

1) *Please enter the complete 10-digit insurance number issued by the Austrian social security agency.*
2) *Please enter the vehicle nationality code for the country if your current residence is not in Austria.*

3. Partner [3)]

3.1 Family name or last name

3.2 First name

3.3 Title

3.4 10-digit Austrian Social Security Number according to e-card [1)]

3.5 Date of birth (DDMMYYYY) *(If you do **not** hold a social security number, this information is **mandatory**)*

4. Single-earner tax credit, single-parent tax credit, children's allowance

4.1 Single-earner tax credit, single-parent tax credit 1

4.1.1 ☐ I am applying for the **single-earner tax credit** and I declare that my partner is not claiming it.

4.1.2 ☐ I am applying for the**single-parent tax credit**.

***Note** re points 4.1.1 and 4.1.2: Receipt of family allowance for at least one child according to point 4.1.3 is required.*

4.1.3 **Number of children** for whom I or my partner have/has received family allowance for at least **seven months**.
*To claim tax allowances for children, please use a separate **Supplement L 1k** for each child.*

4.2 Children's allowance 2

4.2.1 I have **applied for** the single-earner tax credit (point 4.1.1) or the single-parent tax credit (point 4.1.2):

☐ I declare for any children's allowance that I received earnings from business or employment for at least 30 days in 2025 or that I received only benefits under the Childcare Benefit Act, maternity allowance or care leave allowance for the entire calendar year.

4.2.2 I have **not** applied for the single-earner tax credit (point 4.1.1) or the single-parent tax credit (point 4.1.2) and I receive the **family allowance**:

☐ I declare for any children's allowance that I received income from business or employment for at least 30 days in 2025 or only received benefits under the Childcare Benefit Act, maternity allowance or care leave allowance for the entire calendar year and that my (marital) partner earned an income from business and/or employment in 2025 that resulted in income tax before subtraction of tax credits of less than 700 euros. This amount is increased by 700 euros for each additional child.

5. Increased pensioner tax credit

☐ I am applying for the increased pensioner tax credit. *(Requirements: Own pension income not exceeding 30,957 euros, no entitlement to tax credit pursuant to point 4, married or living in a registered partnership and the income of the spouse or registered partner does not exceed 2,673 euros per annum).*

6. Multiple child bonus 3

☐ I am applying for the multiple child bonus for **for 2026**, for the reason that for 2025, the family allowance for at least 3 children was received at least on a temporary basis and the income for the household did not exceed 55,000 euros. *If you have lived in a marriage, domestic partnership or registered partnership for more than 6 months, the income of the spouse or partner must also be included when calculating the limit of 55,000 euros.*

7. Standard taxation option for capital yields, proceeds from sale of land and income from the granting of utility easements or in connection with flood protection

7.1 ☐ I am applying for taxation of business and/or private **capital yields** that are subject to a special tax rate according to the general tax rate (standard taxation option pursuant to Section 27a (5)) 4

7.2. ☐ I am applying for taxation of business and/or private capital gains relating to **land** (sale of land and transfer of business-related land to private assets) that is subject to a special tax rate according to the general tax rate (standard taxation option pursuant to Section 30a (2)) 5

7.3 ☐ I am applying for taxation of income from utility easements or in connection with flood protection from which a 10% withholding tax has been withheld according to the general tax rate (Section 107 (11)) 6

8. Application for unlimited tax liability (Section 1 (4))

Please use Supplement L 1i to apply for unlimited tax liability.

[1)] *Please enter the full 10-digit insurance number issued by the Austrian social security agency.*

[3)] ***Partners** are spouses or registered partners. Included are domestic partners with at least one child for whom family allowance was received for at least seven months (Section 106 (3)). They are hereinafter referred to as "partner" unless indicated otherwise.*

9. - 11. Business-related income from (amounts in euros)	9. Agriculture and forestry [7]		10. Self-employed work [8]		11. Commerce business [9]	
1. As a sole proprietor - result from Supplement(s) E 1a or E 1a-K for an agricultural and forestry flat-rate scheme taken from E 1c [4)]						
2. As ownership partner (co-entrepreneur) - result from Supplement E 11 [4)]						
3. Portion of above to be presented separately because of apportioning of income over 3 years [10]	311	–	321	–	327	–
over 5 years [11]	312	–	322	–	328	–
4. ☐ I am irrevocably applying under Section 37 (9) for my positive income from artistic and/or literary activity to be evenly apportioned over the year of tax return and the two previous years. *Accordingly, 2/3 is presented separately in code **325**.* [5)] [12]			325	–		
5. Partial amounts to be applied from an apportioning of income as referred to in point 3 and/or 4 of another year [13]	314	+	324	+	326	+
6. The income referred to in points 1 and/or 2 includes a rezoning surcharge (Section 4 (3a) item 6) from income **subject to standard taxation** in the amount of [14]						
7. When exercising the **standard taxation option** pursuant to point 7.1: Business-related capital yields not included in point 1. and/or 2. (current income and asset value), provided that they are not for recording under codes **917/918/919** [15]	780	+	782	+	784	+
8. When exercising the **standard taxation option** pursuant to point 7.1: business-related capital yields (current income and asset value) are not included under codes **780/782/784**, to be offset by foreign withholding tax s [16]	917		918		919	
9. When exercising the **standard taxation option** referred to in point 7.2: Capital gains relating to business-related land, not included under points 1 and/or 2 [17]	500	+	501	+	502	+
A rezoning surcharge (Section 4 (3a) item 6) is included under code **500/501/502** in the amount of [18]						
Sum of 1 to 9	310		320		330	

10. **Apportioning** of earnings from **agriculture and forestry** over three years as referred to in Section 37 (4) [19]

10.1 ☐ I am applying under Section 37 (4) for income as referred to in Section 21 be evenly apportioned over three years. [6)]

10.2 Positive income pursuant to Section 37 (4) included in income from agriculture and forestry, to be evenly apportioned over the assessment year and two subsequent years	151			

10.3 ☐ I hereby declare that the apportioning of income will end in the assessment year (Section 37 (4) item 8)
Please note: *Do not fill in code 151.*

10.3.1 ☐ I am applying for the one-third amounts not yet reported in the assessment year and the subsequent three years to be evenly apportioned at one quarter for each year. [7)]

10.3.2 ☐ I am applying for the one-third amounts yet reported to be recorded in the assessment year. [7)]

Special tax rates

Business-related **capital yields** that are taxable at a **special tax rate**

11. Domestic and foreign capital yields (current income and asset value) not included under codes **310/320/330** that may not be offset by foreign withholding tax and which are subject to a special tax rate of **27.5%**. [20]	946	+	947	+	948	+
12. Domestic and foreign capital yields not included under codes **310/320/330** that may not be offset by foreign withholding tax and which are subject to a special tax rate of **25%**. [20]	781	+	783	+	785	+
13. Domestic and foreign capital yields (current income and asset value) not included under codes **310/320/330** that may be offset by foreign withholding tax and which are subject to a special tax rate of **27.5%**. [21]	949	+	950	+	951	+

[4)] ***Excluding*** *final taxable capital yields, capital gains relating to capital assets and the relevant land for business purposes to which a special tax rate applies.*

[5)] *At the same time, I am applying for claim interest (Section 205 FFC (BAO)) not to be determined insofar as the difference in income tax for previous years is the result of the above application.*

[6)] *If the application was submitted in the previous year, it need not be submitted again.*

[7)] *The application is only permissible if the assessment year is at least the second year following the initial apportionment.*

14. Domestic and foreign capital yields not included under codes **310/320/330**, not eligible to be offset by foreign withholding tax and which are subject to a special tax rate of **25%**. 21	**920**	+	**921**	+	**922**	+
Capital gains on **business-related land** that are taxable at a **special tax rate**						
15. Capital gains on business-related land that are taxable at a special tax rate of **30%** 22	**961**	+	**962**	+	**963**	+
A rezoning surcharge (Section 4 (3a) item 6) is included under code **961/962/963** in the amount of 18						
16. Capital gains on business-related land that are taxable at a special tax rate of **25%** 22	**551**	+	**552**	+	**553**	+
Applicable tax						
on business-related **capital yields** (capital yield tax (KESt), foreign withholding tax)						
17. **Capital yields tax** at the rate of **27.5%**, insofar as it applies to business-related domestic capital yields	**955**	+	**956**	+	**957**	+
18. **Capital yields tax** at the rate of **25%**, insofar as it applies to business-related domestic capital yields	**580**	+	**581**	+	**582**	+
19. Applicable **foreign withholding tax** to be credited for business-related capital yields subject to a special tax rate of **27.5%** 21	**958**	+	**959**	+	**960**	+
20. Applicable **foreign withholding tax** to be credited for business-related capital yields subject to a special tax rate of **25%** 21	**923**	+	**924**	+	**925**	+
on **capital gains** on **business-related land** (real estate income tax, foreign taxes, special advance payment)						
21. **Real estate income tax** at the rate of **30%**, insofar as it applies to business-related income from sale and/or disposal of land	**964**	+	**965**	+	**966**	+
22. **Real estate income tax** at the rate of **25%**, insofar as it applies to business-related income from sale and/or disposal of land	**583**	+	**584**	+	**585**	+
23. **Special advance payment** at the rate of **30%**, insofar as it applies to business-related income from sale and/or disposal of land [8]	**967**	+	**968**	+	**969**	+
24. **Special advance payment** at the rate of **25%**, insofar as it applies to business-related income from sale and/or disposal of land [8]	**589**	+	**590**	+	**591**	+
25. Applicable **foreign tax** to be credited for income from sale and/or disposal of business-related land subject to a special tax rate of **30%**	**970**	+	**971**	+	**972**	+
26. Applicable **foreign tax** to be credited to income from sale and/or disposal of business-related land taxable at a special tax rate of **25%**	**586**	+	**587**	+	**588**	+
on **income from utility easements or in connection with flood protection measures** taxed on the basis of exercising the standard taxation option according to the general taxation rate (withholding tax pursuant to Section 107)						
27. withholding tax pursuant to Section 107 6	**286**	+	**287**	+	**288**	+

Earnings included under code **330**, which pursuant to Annex 2 of the Austrian Farmers Social Insurance Act are used to assess contributions *(e.g. earnings from commercial livestock farming and crop production)*	**491**	
Earnings included under code **330** that count towards increased contributions pursuant to Annex 2 to the Austrian Farmers Social Insurance Act *(e.g. earnings from sideline business in agriculture and forestry)*	**492**	

12. Carryforward regulations (Section 2 (2a) and Section 23a)

Business earnings include losses that cannot be offset within the meaning of Section 2 (2a):	a) my own enterprise	23	**341**	+
	b) investment participation	24	**342**	+
Losses eligible for carry-forward from previous years must be offset by positive business income in the amount of:	a) my own enterprise	25	**332**	–
	b) investment participation	25	**346**	–
Loss that can be offset or carried forward pursuant to Section 23a from a contribution surplus (a liability claim) that has not diminished the result of the investment share in the entrepreneurial partnership (amount from code **9405/7045** in Supplement E 6a-1)		26	**509**	–
The **non-business income** includes non-compensable losses within the meaning of Section 2 (2a)		27	**371**	+
Losses eligible for carry-forward from previous years are to be offset against positive **non-business income** in the amount of:		28	**372**	–

[8] *Please note: Please only enter the amount that has been paid as a special advance payment for sale and/or disposal of business-related land. Do not use this space to enter payments made of real estate income tax; instead, enter these tax payments under codes **964/965/966** or **583/584/585**.*

13. Earnings from employment

For taxation of the non-cash benefits from a start-up employee participation after termination of the employment relationship (Section 67a (4) item 3), please use Supplement L 1i.

13.1 ☐ **Number of domestic salary or pension-paying positions in 2025**
*If no benefits or remunerations have been received, enter the value 0 (zero). You are **not** required to enclose a payslip.*

The following benefits and remunerations are not included in number of salary or pension-paying positions:
Unemployment benefits, sickness benefit, poverty relief assistance, maternity allowance, rehabilitation benefits, nursing care allowance, care leave allowance, compensation for weapons training, further education allowance, part-time education allowance, etc., refunded compulsory contributions, payments from the Insolvency Remuneration Fund, payments from a company pension scheme, payments from the Construction Workers, Holiday and Severance Pay Fund, stopgap aid, payments on the basis of a service voucher.
*If you have received multiple pensions that have been **jointly taxed**, you must specify a **single agency paying out the pension** for these jointly taxed pensions.*

13.2 Tax-free income on the basis of international agreements (e.g. UNO, UNIDO) 29	**725**	

*For earnings from employment **without** wage tax deduction, please use **Supplement L 1i**.*

14. Commuter allowance/commuters' euro

You can find explanations on the commuter allowance/commuters' euro and the increased transportation deduction in the 2026 tax book.

*Fill in only if your employer has not already claimed for this item in the correct amount. Note: Codes **718** and **916** must be filled in together.*
Calculation according to commuter calculator at bmf.gv.at/pendlerrechner.
The L 34a calculation aid can be found at: https://service.bmf.gv.at/service/anwend/formulare/show_mast.asp?s=L34a

14.1 **Commuter allowance - annual amount actually due** *Deducted by reimbursement of expense for a public transport ticket.*	**718**	
14.2 **Commuters' euro** (tax credit) - **total annual amount actually available**	**916**	

15. Income-related expenses 30

15.1 Income-related expenses **without offsetting** by the flat-rate scheme for income-related expenses
***Please note**: Unless a deduction is claimed for a study, a **home office flat-rate allowance** is automatically applied based on the number of home office days specified in the payslip(s) and should therefore **not** be entered in this form.*

15.1.1 Trade union dues and other dues to professional associations and advocacy groups - **actual total annual amount** - excluding works council contribution. *Fill in only if your employer has not accounted for the correct amount (in the payslip).*	**717**	
15.1.2 Total expenses in the assessment year for ergonomically suitable furniture for home office (e.g. desk, swivel chair, desk lamp) **for at least 26 home office days** ***Please note:** No entry may be made in code 159 and/or code 9275 (E 1a or E 1a-K). Only expenses for the **year of assessment (in full)** are to be entered here. Expenses from previous years that exceeded the maximum amount of 300 euros are automatically counted and should not be entered here.* 31	**158**	
15.1.3 Mandatory contributions based on marginal employment and mandatory contributions for family members covered by policyholder's insurance, as well as self-paid social security contributions [9]	**274**	

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

15.2 Income-related expenses **offset by** the flat-rate allowance for income-related expenses

15.2.1 Exact designation of your job-related activity (e.g. cook or salesperson; employee or worker is not adequate)

15.2.2 Digital work equipment (e.g. computer, internet) **without** deduction for any home office allowance *(for purchases over 1,000 euros including VAT, enter only the annual depreciation here)*	**169**	
15.2.3 Other work equipment that is **not** to be recorded in code 169 *(for purchases over 1,000 euros including VAT, enter only the annual depreciation here)*	**719**	
15.2.4 Specialist literature *(no general educational works such as encyclopaedias, reference works, newspapers, etc.)*	**720**	
15.2.5 Travel expenses for work or business (***excluding** travel expenses between place of residence and workplace and trips to the family home)*	**721**	
15.2.6 Further education, training and retraining expenses	**722**	
15.2.7 Travel to the family home	**300**	
15.2.8 Costs of double household budgeting	**723**	
15.2.9 Study ***Please note:** No entry may be made in code 158. May only be deducted if the study is the primary workplace for the entire professional activity.*	**159**	
15.2.10 Other income-related expenses that do not fall under 15.2.2 to 15.2.9 (e.g. works council contribution) ***Please note**: A **home office flat-rate allowance** to be recognised as an income-related expense is automatically counted from the payslip(s) and may **not** be entered in this item*	**724**	

[9] Please record health insurance contributions for a private health insurance policy concluded by reason of a health insurance obligation in a foreign country in L 1i point 2.2.2; please record health insurance contributions to a foreign statutory health insurance entity in L 17 point 5.

15.2.11 To claim a professional group flat-rate scheme, enter:

A: Artist
B: Stage staff, movie actor/actress
F: Person working in the TV industry
J: Journalist
M: Musician
FM: Forestry worker with power saw
FO: Forestry worker without power saw, ranger, professional gamekeeper in the forest ranger service
HA: Caretaker, provided he/she is subject to the Austrian House Caretaker Act
HE: Home worker
V: Travelling salesperson
P: Member of a city, community or local representative body
E: Expatriate within the meaning of Section 1 item 11 of the regulation concerning the flat-rate scheme for income-related expenses 10)

Occupation or profession brief designation	Periods of activities: Start (DDMM) - end (DDMM)			Reimbursements received for costs except home office flat rate allowance 11)
		until		
		until		

Total earnings from employment *(does not have to be filled in)*	

16. Income from capital assets

For income from capital assets, please use Supplement E 1kv.

17. Earnings from rentals and property leasing

17.1	Land and buildings - result calculated in Supplement(s) E 1b		
17.2	As investing party - result calculated in Supplement E 11		
17.3	Income from sale of rent and lease income receivables (Section 28 (1) item 4)	**546**	
17.4	Income from granting of utility easements or in connection with flood prevention measures (Section 107) ☐ within 33% of amount paid out (without VAT) ☐ in an amount substantiated by an expert opinion for which tax must be paid (exercise of standard taxation option pursuant to Section 107 (10) 32	**547**	
17.5	Other income from rentals and property leasing (e.g. income from commercial leasing after business closure)	**373**	
	Total of 17.1 to 17.5	**370**	
17.6	Deductible fifteenth part of loss from sale of private land during the assessment year as referred to in point 18.1.3 or a previous year (highest balance of points 17.1, 17.2 and 17.3) 40	**973**	
17.7	☐ I am applying to offset 60% of the loss from sale of private land during the assessment year with the balance of earnings from rentals and property leasing pursuant to points 17.1, 17.2, and 17.3. Amount to be taken into account (60% of the amount referred to in point 18.1.3, not exceeding the balance)	**974**	

18. Income from sales of private land 33

The sale (also) relates to land that was previously transferred in whole or in part to private assets at book value ☐ yes ☐ no

18.1	**Income from sale of land subject to a special tax rate**		**30%** 34		**25%** 35
18.1.1	Income from sale and/or disposal of land (Section 30 (4) "legacy assets") calculated on a flat-rate basis (14% of the proceeds of sale; Section 30 (4) item 2) 36	**985**	+	**572**	+
	Income from sale and/or disposal of land in event of rezoning (60% of the proceeds of sale; Section 30 (4) item 1) 37	**986**	+	**573**	+
	A rezoning surcharge (Section 30 (6a)) is included under code **986** in the amount of 39				
	☐ When determining income pursuant to codes **985/986** or **572/573** a retroactive recording of subsided production costs was performed (Section 30 (4) last sentence)				
18.1.2	Income from the sale and/or disposal of land not assessed on a flat-rate basis (Section 30 para. 3, "new assets" and also "legacy assets" with option pursuant to Section 30 (5)) 38	**987**		**574**	
	A rezoning surcharge (Section 30 (6a)) is included under code **987** in the amount of 39				
18.1.3	**Balance from codes 985/986/987** or **572/573/574** 40				

10) *Only employees who are temporarily employed in Austria on behalf of a foreign employer under an employment relationship with an Austrian group or in an Austrian workplace of the foreign employer. See also the Ordinance.*

11) *Cost reimbursements received from the employer (with the exception of cost reimbursements to expatriates concerning travel expenses within the meaning of Section 26 item 4).* ***Cost reimbursements for travelling salespersons must also be entered here.***

18.1.4	**Real estate income tax** that can be credited on income relating to sales of private land and which has been paid by a representative of the parties [12]	988		576	
18.1.5	**Special advance payments** that have been paid, to the extent relating to sales of private land [13]	989		579	
18.1.6	Foreign tax to be credited on income from sales of private land as referred to in point 18.1	997		578	
18.2	**Income from sale and/or disposal of land subject to the general tax rate**				
18.2.1	Income from sales of land against annuity ("legacy and new assets"; Section 30a (4))		41	575	
	A rezoning surcharge (Section 30 (6a)) is included under code **575** in the amount of		39		
18.2.2	Foreign tax to be credited in relation to income from sales of private land as referred to in point 18.2			975	

19. Other income

19.1	Recurring payments received (section 29 item 1)	42	800	
19.2	Income from speculative transactions (section 31) and from sale of investments (Section 31 Austrian Income Tax Act 1988 (EStG 1988) in the version before the first Stability Law 2012)	43	801	
19.3	Income from the sale of debt securities and derivatives acquired between 1/10/2011 and 31/3/2012 (Section 124b item 184 second indent, 27.5%)	44	503	
19.4	Non-business income from benefits (Section 29 item 3)	45	803	
19.5	Charges for services (section 29 item 4)	46	804	

20. Retroactive taxation

Retroactive taxation of **foreign losses** (Section 2 (8) item 4)	47	792	+

21. Total income

Total income *(not required)*	

22. Preferential tax rates, special cases

22.1	Income that is not to be recorded in code **167** and for which I claim half the tax rate	48	423	
22.2	Income from special use of forest for which I claim half the tax rate	49	167	
22.3	Gains from debt relief within the meaning of Section 36 (code **386**) Quota to be paid in percent 496	50	386	
22.4	Income that is subject to special taxation for other reasons (specify type):	51		
22.5	☐ I am applying for the tax liability incurred under the provisions of Section 6 item 6 letters a and b for an amount included in the income to be paid in **instalments**.	52	978	
	This amount encompasses assets as follows: 22.5.1 ☐ fixed assets (**5 instalments**), representing an amount of	52	235	
	22.5.2 ☐ current assets (**2 instalments**), representing an amount of	52	991	
22.6	☐ I am applying on the basis of the provisions of the **Austrian Reorganisation Tax Act** to pay the tax liability for an amount included in the income in **instalments**.	53	979	
	This amount encompasses assets as follows: 22.6.1 ☐ fixed assets (**5 instalments**), representing an amount of	53	559	
	22.6.2 ☐ current assets (**2 instalments**), representing an amount of	53	993	
	The tax liability is ☐ to be assessed according to the general standard rate ☐ to be assessed applying a tax rate of 27.5% (partial restriction of the right to tax)			

Please note:

12) *When exercising the assessment option and there are several selling transactions, please enter here only the real estate income tax paid for those selling transactions that be included in the assessment based on the option.*

13) *Please only enter the amount that has been paid as a special advance payment for private sale of land. Do not use this space to enter payments made of real estate income tax; instead, enter these tax payments under codes **988/576**.*

22.7	In the event of an exchange of shares in the course of contributions that were decided or contractually signed after 31/12/2019: ☐ Under Section 17 (1a) of the Austrian Reorganisation Tax Act, I am applying for tax liability not to be apportioned for a sum included in the earnings that amount to		**153**
22.8	☐ I am applying under Section 27 (6) item 1 letter a, for tax liability **not to be apportioned** for a sum included in the earnings that amount to	54	**806**
22.9	☐ I am applying under Section 27 (6) item 1 letter d in conjunction with Section 6 item 6 letters c and d to pay in **5 instalments** the tax liability for a sum included in the earnings.	55	**980**
22.10	Withholding tax to be credited for non-business income from utility easements or in connection with flood protection measures, which are taxed at the standard rate due to the exercise of the regular taxation option (Section 107 para. 11).		**596**
22.11	Minimum corporation tax to be credited after conversion (section 9 (8) Austrian Reorganisation Tax Act (UmgrStG))		**309**
22.12	☐ I am claiming a deductible allowance for relocation into Austria for the assessment period pursuant to Section 103 (1a) in the amount of	56	**983**
22.13	☐ I am claiming for waiving of additional tax burden resulting from relocation into Austria for the assessment period by applying an average flat-rate tax (Section 103 (1) in conjunction with the Relocation Benefits Regulation 2016, Federal Law Gazette (BGBI) II No. 261/2016). *The amount by which the general standard tax will be reduced by applying the preferential tax rate must be entered in code 375.*	57	
22.14	Deductible items (relocation benefits, taxes to be credited)	58	**375**

23. Foreign income

23.1 Country of residence

23.1.1 My vital interests are centred in the following country
*Please state your country of residence **without exception**, using the vehicle nationality code, e.g. A for Austria, D for Germany, H for Hungary, or I for Italy)*

Country of residence 14)

☐ I have a certificate of residence *(if the country of residence is not Austria)*

23.1.2 ☐ I receive foreign income *(fill in only if the country of residence is not Austria)*

23.2	Income includes: Foreign income for which Austria has the right to tax, without income as referred to in points 9-11, sub-points 7, 10 to 13, without income from sale of private land as referred to in point 18, without income from capital assets according to Supplement E 1kv and without income as referred to in code 359 of Supplement L 1i	59	**395**
23.3	For income under code **395**, an applicable tax is incurred without any credited taxes as referred to in points 9-11, 17, 18, 23 and 24, without credited taxes as referred to in point 17, and as per Supplement E 1kv and Supplement L 1i, in the amount of	59	**396**
23.4	The incomes do not include: tax-exempt positive foreign income under a progression proviso, where not included under code **453** of Supplement L 1i.	60	**440**
23.5	Foreign losses When determining income, **foreign losses** have been calculated according to Austrian tax law at **no higher** than the loss recognised under foreign tax law (*Caution: Codes **746** and/or **944** must be **filled in by all applicants** when taking foreign losses into account)*		
23.5.1	Losses taken into account from countries providing **comprehensive administrative assistance**	61	**746**
23.5.2	Losses taken into account from countries **not** providing **comprehensive administrative assistance**	61	**944**

24. Special expenses

*Only **deduction for loss** as a special expense (Section 18 (6)) may be claimed in this section.*
*In particular, domestic **church contributions**, **donations** to domestic beneficiaries and the **eco special expenses flat-rate scheme** are automatically recognised and do **not** need to be declared. To claim for special expenses in other cases (e.g. tax consultancy expenses, annuities and permanent burdens, and additional purchase of insurance periods), use Supplement **L 1d**.*

Deductions for losses Open loss carry-forwards from previous years (total amount of all deductible losses)	62	**462**

25. Extraordinary burdens

*To claim for extraordinary burdens, please use Supplement **L 1ab**, to claim for extraordinary burdens relating to children, please use **Supplement(s) L 1k**.*

26. ☐ Due to the political persecution I suffered between 1938 and 1945, I hold a victim pass and/or official certificate.

14) *Enter the vehicle nationality code, e.g. A for Austria, D for Germany or H for Hungary*

27. Tax office decision on tax allowances	63	
27.1 ☐ I am applying for a discretionary assessment of evidence.		
27.2 ☐ I am applying for a lower discretionary assessment of evidence in an annual amount of	449	

Please also attach the supplements required in your case to this tax return:
E 1a/E 1a-K, E 1b, E 1c, E 1kv, E 11, L 1ab, L 1d, L 1k, L 1k-bF and/or L 1i

Notes

Family Bonus Plus, single-earner/single-parent tax credit and/or increased pensioner tax credit
If your employer has already accounted for the family bonus, the single-earner/single-parent tax credit and/or the increased pensioner tax credit in the monthly employee tax assessment and the requirements are met, you must apply again for these tax credits to avoid a subsequent demand for payment.

Intergovernmental exchange of information
International agreements provide for mutual exchange of information between the tax administrations of individual countries. In this way, for persons living in Austria, we obtain information on their income and assets abroad. We also pass on information about income received or assets held in Austria if the relevant persons live abroad.

Original documents and receipts
Do not send any original documents/receipts, as these documents will be destroyed after they are imported electronically, in compliance with data protection regulations! Please retain your original documents and receipts for at least 7 years should there be any audit.

Declaration of correctness and completeness

I confirm with my signature that all information I have provided is true and accurate. I acknowledge that the submission of incorrect or incomplete information is a punishable offence.

Tax representative (name, address, phone number)

Date, signature