



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	10-digit social security number according to e-card ¹⁾	Date of birth (If no social security number available, in any case to fill in)
		DDMMYYYY
SURNAME		
NAME	TITLE	

Filling-in help for the income tax return (E 1) individual entrepreneurs (business income) for 2024

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

Please note the filling-in help for this supplement (E 2). Fill out one supplement for each company and fiscal year.

- ☐ Earnings from agriculture and forestry, ☐ Income from self-employment
if no consolidation into a lump sum is claimed

☐ **Income from commercial operation**

Please note: If you only use the full flat rate for **food retailers or general merchants**, only **items 1 and 7** (as well as 3 and 8, if applicable) **are relevant**.

If the profit is determined **exclusively** using **small business flat rate** and there was no sale/cessation of a business, no determination of a transitional profit/loss and/or no property withdrawal at book value, please use form E 1a-K.

Please check the relevant box.

1. Current address			
Postcode	Company address (town, street, square, house no., staircase, door no.)		
State (only fill in if not in Austria)			
2. Information about the operation			
Accounting pursuant to ☐ section 4 para. 1 ☐ section 5 ☐ 2	Complete statement of cash-basis accounting pursuant to section 4 para. 3 ☐ 3		
☐ VAT gross system ☐ VAT net system ☐ 4	Lump sum deduction pursuant to section 17 para. 1 ☐ 5		
☐ Hospitality consolidation into a lump sum ☐ 6	Chemist consolidation into a lump sum ☐ 7		
☐ Artist, writer consolidation into a lump sum ☐ 8	Sales representative consolidation into a lump sum ☐ 9		
☐ Athletes consolidation into a lump sum ☐ 10	Consolidation into a lump sum for non-accounting traders ☐ 11		
☐ Small business flat-rate (only) in the event of the sale/cessation of a business and/or transitional profit/loss and/or property withdrawal at book value ☐ 12			
Industry code (ÖNACE 2008) according to E 2 Please fill out! ☐ 13 ☐ 99		☐ Mixed operation ☐ 13	
☐ Application pursuant to section 5 para. 2 is made ("continuation option") ☐ 14		The application pursuant to section 5 para. 2 ("continuation option") is revoked ☐ 14	
Start of the business year (DD.MM.YYYY) ☐ 15		End of the business year (DD.MM.YYYY) ☐ 15	
☐ I claim relief from double taxation based on the Federal Law Gazette II No. 474/2002. ☐ 16			
☐ The company was reorganised during the assessment period			

¹⁾ Enter the complete 10-digit insurance number issued by the Austrian social security agency here.

3. Property withdrawal at book value (tick where applicable and complete item 8)☐ In the fiscal year, one or more properties were removed from the business assets at book value.**4. Profit determination** 17

As a rule, income/operating income and expenses/operating expenses **unsigned** must be stated. Only if a ratio results in a negative value, a negative sign ("-") must be indicated.

Earnings/income	Amounts in euros and cents	
Income/operating income (proceeds from goods/services) excluding those recorded in a notification pursuant to section 109a - EKR 40-44 - including own consumption (withdrawal values from current assets) Be aware that: This code must be filled out (section 61 para. 5 FFC). If necessary, enter the value "0".	18	9040
Earnings/income recorded in a notification pursuant to section 109a EKR 40-44 Please note: This code must be filled out (section 61 para. 5 FFC). If necessary, enter the value "0".	19	9050
Investment income/withdrawal values from fixed assets EKR 460-462 before any resolution to 463-465 or 783	20	9060
Only for balance sheet accountants: Internally produced and capitalised assets EKR 458-459	21	9070
Only for balance sheet accountants: Inventory changes EKR 450-457	22	9080
Other income/operating income (e.g. financial income, profit shares from a silent partnership) - Balance (For VAT gross system: incl. VAT credit, but without code 9093)	23	9090
Only for VAT gross system: VAT paid for supplies and other services (Attention: Only fill in if the operating income is stated without VAT)	24	9093
Total expenses/operating expenses (does not have to be filled in)		
Expenses/Operating Expenses		
Goods, raw materials, auxiliary materials EKR 500-539, 580	25	9100
Provided personnel (external personnel) and external services EKR 570-579, 581, 750-753	26	9110
Personnel expenses ("own personnel") EKR 60-68	27	9120
Depreciation of fixed assets (e.g. depreciation, low-value assets, EKR 700 - 708), unless they are under code 9134 and/or 9135, must be recorded.	28	9130
Declining depreciation for wear (section 7 para. 1a)	29	9134
Accelerated depreciation of buildings (section 8 para. 1a and section 124b item 451)	30	9135
Only for balance sheet accountants: Depreciation of current assets, to the extent that they exceed the customary depreciations in the company - EKR 707 - and allowances for receivables, to the extent that they should not be recorded in code 9142	31	9140
Allocation/reversal of flat-rate value adjustments to receivables Be aware that: For reversals, the amount must be entered with a negative sign.	32	9142
Maintenance (maintenance costs) for buildings EKR 72	33	9150
Travel expenses including mileage allowance and daily allowances (but not actual motor vehicle costs) EKR 734-737	34	9160
Flat rate of 50% of the costs one week, month or annual mass transit pass	35	9165
Actual motor vehicle costs (without depreciation for wear and tear, leasing and mileage allowance) EKR 732-733	36	9170
Rental and leasing expenses EKR 740-743, 744-747	37	9180
Commissions to third parties, licence fees EKR 754-757, 748-749	38	9190
Advertising and representation expenses, donations, tips not to be recorded under codes 9243 to 9209 EKR 765-769	39	9200
Book value of disposed assets EKR 782	40	9210
Work room No entry may be made under code 9215, 9216 or 9217. Can only be deducted if the study is the centre of all business activity.	41	9275



Small workplace flat rate (300 euros for a full business year) <i>No entry may be made under code 9275 or 9217.</i>	42	9215
Expenses/expenses for ergonomically suitable furniture (e.g. desk, swivel chair, desk lamp) up to a maximum of 300 euros. <i>No entry may be made under code 9275, 9217 or 159 (form E 1). Only expenses/expenditure for the year under review and any surplus from a previous year are to be stated here.</i>	43	9216
Large workplace allowance (1,200 euros for a full fiscal year)	44	9217
Interest and similar expenses EKR 828-834	45	9220
Profit shares of genuine silent partners within the meaning of section 27 para. 2 item 4	46	9258
Own compulsory insurance contributions, contributions to pension and support institutions and contributions to self-employed provision	47	9225
Company donations to beneficiary research and teaching institutions, museums, cultural institutions, the Federal Monuments Office and the International Anti-Corruption Academy ^{2) 3)}	48	9243
Company donations to charitable organisations ^{2) 3)}	48	9244
Company donations to environmental protection organisations and animal welfare organisations ^{2) 3)}	48	9245
Company donations to voluntary fire brigades and state fire brigade associations ^{2) 3)}	48	9246
Company donations to sports facilities ^{2) 3)}	48	9206
Company donations to kindergartens ^{2) 3)}	48	9207
Company donations to schools ^{2) 3)}	48	9208
Company donations to other beneficiary organisations not covered under codes 9243 to 9208 ^{2) 3)}	48	9209
Business contributions in the assessment year to endow the assets of a charitable foundation (section 4b) ^{2) 3)}	49	9261
Company contributions in the assessment year to the Innovation Foundation for Education and/or its sub-foundations (section 4c) ^{2) 3)}	50	9262
Miscellaneous expenses/operating expenses not included in the above ratios (excluding flat-rate operating expenses), changes in capital - balance <i>(With VAT gross system: including VAT payment charge, but without code 9233)</i>	51	9230
Only for VAT gross system: VAT paid for supplies and other services <i>(Attention: may only be filled in if the operating expenses are stated without VAT)</i>	24	9233
Flat-rate operating expenses	52	9259
Total expenses/business expenses (does not have to be filled in)		
Earnings from operationally held participations in partnerships - result from attachment E 11		9237
When determining positive income pursuant to code 9237 donations from business assets were taken into account	9249	
Profit/Loss [If no corrections and additions pursuant to point 5., please enter this amount in form E 1 in points 10), 11) or 12).]	53	
5. Corrections and additions to the profit determination according to point 4 (tax increase/decrease calculation) 54		
<i>Profit-increasing corrections must be entered without a sign, profit-reducing corrections must be entered with a negative sign ("-").</i>		
Investment allowance and eco-surcharge		
Investment allowance (10%) Be aware that: Not applicable to the consolidation into a lump sum based on section 17	55	9276
Eco-investment allowance (15%) Be aware that: Not applicable to the consolidation into a lump sum based on section 17	56	9277
Investment allowance subject to subsequent taxation	57	9337
Eco-surcharge for expenses in residential buildings (section 124b item 452 lit. a) Be aware that: Economic assets for which an investment allowance is claimed are not entitled to an eco-surcharge	58	9338

2) 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.

3) It can only be deducted if the respective institution is included in the list of beneficiary donation institutions of the Federal Ministry of Finance is included.



Corrections

Corrections to depreciation of property, plant and equipment pursuant to code **9130**, unless they are to be recorded under code **9269** 59 9240

Corrections to depreciation of fixed assets pursuant to code **9135**, insofar as accelerated depreciation of buildings (section 8 para. 1a and section 124b item 451) is affected 9269

Corrections pursuant to section 7 para. 1a to digressive depreciation pursuant to code **9134** 9268

Value adjustment fifths to be recorded in the 2024 assessment pursuant to section 124b item 372 litera a in conjunction with litera c („old receivables“) 60 9273

Fifth of a reserve amount to be recorded in the 2024 assessment pursuant to section 124b item 372 litera b in conjunction with litera c ("old amounts") 61 9274

Corrections to motor vehicle costs 62 9260

Corrections to rental and lease expenses, leasing (EKR 740-743, 744-747) code **9180** 63 9270

Corrections to advertising and representation expenses, donations, tips (EKR 765-769) - Code **9200** 64 9280

Corrections regarding donations under codes **9243** to **9209** 48 9317

Correction regarding donations to the assets of a charitable foundation - Code **9261** 49 9322

Corrections regarding grants to the Innovation Foundation for Education and others Sub-foundations - Code **9262** 50 9325

Corrections regarding remuneration for work and services (section 20 para. 1 item 7 and 8) 65 9257

Income from operational financial investments that are not subject to tariff tax

a) Deduction of final taxed income or income subject to the special tax rate from the transfer of capital (capital yields) as well as current income from cryptocurrencies 66 9283 -

b) Consideration of income subject to the special tax rate from realised increases in value of business capital assets, derivatives and realised increases in value from cryptocurrencies (capital yields or losses) 67

Adjustments to income from realized capital gains, derivatives, and realized capital gains from cryptocurrencies (capital yields or losses) 68 9305

Note on entry under code 9289: If the balance is positive, enter this as a minus, if the balance is negative, enter 45% of this balance as a plus.

Capital yields

Capital losses

Balance

positive/
negative balance 69 9289

Income from the sale, removal or addition or depreciation of business premises that are not subject to tariff tax 70

Adjustments to income from the sale, withdrawal, or appreciation or depreciation of business properties that are not subject to tariff taxation 71 9285

Note on entry under code 9316: If the balance is positive, enter this as a minus, if the balance is negative, enter 40% of this balance as a plus.

Capital yield(s) pursuant to section 30

Capital loss(es)

Balance

positive/
negative balance 72 9316

Income not recorded under point 4 on the occasion of the **granting of management rights** (section 107),

☐ to the extent of 33% of the payout amount (excluding VAT)

☐ in the amount substantiated by an expert opinion

must be taxed (exercise of the standard taxation option according to section 107 para. 11). 73 9326

☐ A change of the method for determining the profit (section 4 para. 10) was made.

Amount of the transitional gain/transitional loss (losses in full if no entry is to be made in code **9242**) 74 9010

One-sevenths amounts from a transition loss of the current year and/or a previous year 75 9242

Surcharge/discount pursuant to section 4 para. 2 76 9247

Other changes – Balance 77 9290

Profit/Loss after making the above corrections and additions

(must not be filled in)

**Tax-free profit allowance** 78

Basic allowance (if no full flat-rate for grocery retailers or general goods dealers pursuant to point 6 is claimed)

79**9221**

—

☐ The basic allowance is waived or is not available80

Investment-related tax-free profit allowance for tangible assets

81**9227**

—

Investment-related tax-free profit allowance for securities

82**9229**

—

Subsequent tax-free profit allowance

83**9234****Sale/closing of business, income to be eliminated**

(Part of the) business was sold or given up

☐ An application pursuant to section 24 para. 6 is made

Amount of capital gain (before exemption)/capital loss (section 24)

84**9020**

Tax exempt amount for capital gains pursuant to section 24 para. 4

85**9021**

—

Amount of profit or loss to be eliminated

86**9030****Taxable profit/loss**

[Please enter this amount in form E 1 in points 10), 11) or 12).]

87**6. Balance sheet items (ONLY for balance sheet accountants pursuant to sections 4 para. 1 or 5)**

Private withdrawals (less private deposits)

EKR 96 (In the case of negative amounts, always state the sign!)

88**9300**Real estate
EKR 020-02289**9310**Buildings on own land
EKR 030, 03190**9320**Financial assets
EKR 08-0991**9330**Inventories
EKR 100-19992**9340**Trade receivables
EKR 20-2193**9350**Other provisions (excluding provisions for severance payments, pensions and taxes)
unless they must be recorded under code **9363** - EKR 304 – 30994**9360**

General provisions for other contingent liabilities

95**9363**Liabilities to credit institutions and financial institutions
EKR 311-31996**9370****7. Income from commercial full flat rate for grocery retailers or general store traders**97

Lump sum income

9006Code **9006** contains a basic allowance of**9007**☐ A change of the method for determining the profit (section 4 para. 10) was made.

Amount of the transitional gain/transitional loss

(losses in full if no entry is to be made in code **9242**)74**9010**

One-sevenths amounts from a transition loss of the current year and/or a previous year

75**9242**

(Part of the) business was sold or given up

☐ An application pursuant to section 24 para. 6 is made

Amount of capital gain (before exemption)/capital loss (section 24)

84**9020**

Tax exempt amount for capital gains pursuant to section 24 para. 4

85**9021**

—

☐ The company was reorganised during the assessment period

8. Properties withdrawn at book value**98****Property 1**

Cadastral community number (KGNR)

Registry number (EZ)

Property number (GST-NR)

Amount of the book value of real estate

Amount of the book value of the building

Property 2

Cadastral community number (KGNR)

Registry number (EZ)

Property number (GST-NR)

Amount of the book value of real estate

Amount of the book value of the building

Property 3

Cadastral community number (KGNR)

Registry number (EZ)

Property number (GST-NR)

Amount of the book value of real estate

Amount of the book value of the building

☐ One or more further withdrawal(s) of a property at book value

Number of other properties withdrawn

IMPORTANT NOTE: Please **do not send 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