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	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

Data protection statement available at bmf.gv.at/datenschutz or in hard copy in all tax and customs offices

Supplement to income tax return E 1 for 2025, sole proprietors with flat-rate assessed earnings from agriculture and forestry

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

This Supplement is to be used only by sole proprietors with agricultural and forestry income using a flat-rate scheme. In the case of a jointly managed business with agricultural and forestry income using a flat-rate scheme, please use Form E 6c. Please note the explanations on pages 5 and 6 of the form.

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 (BAO)).

Current address, reference number of the rateable value assessment notice

Postcode	Address of place of business (city/town, street, square (Platz), building no., staircase, door no.)		
Country *(only fill in if not in Austria)*		Tax office number	Reference number of the rateable value assessment notice 1

Contribution base option in the case of a social insurance agreement with another country (SVA)

Contribution base option with the SVA for self-employed persons has been exercised ☐ yes ☐ no 2

Application for partial flat-rate assessment

☐ An application for the **partial flat-rate scheme** has been submitted for the year of the tax return. The partial flat-rate scheme applied for is subject to the following requirements:
- The total assessed tax value of the self-cultivated area does not exceed EUR 75,000.
- The "large" contribution base option for the social insurance agreement with another country (SVA) for self-employed persons has not been exercised for the assessment year.
- An application for the partial flat-rate scheme has not been submitted previously in the last four years. 3

☐ An application for the **partial flat-rate scheme** was submitted before in a previous year. 4

Assessed rateable value		Amounts in euros and cents
Assessed rateable value of own property (as well as jointly farmed land of the spouse) or assessed rateable value of farms without own land	**9610**	
Assessed rateable value of properties leased out to others (including assessed rateable value of land transferred by others for use) and surcharges pursuant to Section 40 Austrian Valuation Act (e.g. for fruit growing or special crops) 5	**9620**	+
Assessed rateable value of additionally leased properties (including assessed unit value of land transferred for use by others) and surcharges pursuant to Section 40 Austrian Valuation Act (e.g. for fruit growing or special crops) 5	**9630**	–
Total assessed rateable value of self-cultivated land 5		

Earnings according to full flat-rate assessment 6		
a) Assessed rateable value of forestry land if in excess of EUR 15,000.	**9640**	–
b) 30% of the assessed rateable value of alpine farming land	**9650**	–
c) Assessed rateable value of land used for viticulture (only deduct if the area used for viticulture exceeds 60 ares)	**9660**	–
d) Assessed rateable value of land used for horticultural purposes	**9670**	–

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Bundesministerium Finanzen

1. Relevant **assessed rateable value** for the base amount			
2. Base amount: 42% of the relevant assessed rateable value	7		
3. Earnings from horticulture according to Supplement Komb 25 **(with full flat-rate assessment)** *Supplement **Komb 25** must be submitted only upon request by the tax office.*		**9680**	
Earnings according to partial flat-rate assessment	8		
4. Earnings from agriculture, alpine farming, fisheries and bee-keeping 30% of operating revenues (incl. VAT) without the amounts to be recognised separately according to points **5.** to **18.**	9	**9690**	
5. Earnings from processing activities (pig, cattle, sheep, goats and poultry farming) 20% of operating revenues (incl. VAT) attributable to the processing activity without the amounts to be recognised separately according to points **6.** to **18.**	10	**9691**	
6. Earnings from forestry a) Operating revenues (incl. VAT) less flat-rate operating expenses.	11	**9700**	
Portion comprising income from forestry use due to force majeure, for which the half tax rate is claimed (to be transferred to E 1, code 167)		**9701**	
b) Income from forest sales (also applies to foresters with full flat-rate assessment)	12	**9710**	
Calculation pursuant to Section 1 (5) Ordinance of the Federal Minister of Finance on Establishment of Average Rates for Assessing Profits from Agriculture and Forestry (LuF-PauschVO) 2015 ☐ yes ☐ no			
7. Earnings from horticulture according to Supplement Komb 25 **(in case of partial flat-rate assessment)** *Supplement **Komb 25** must be submitted only upon request by the tax office.*		**9720**	
8. Earnings from viticulture according to Supplement Komb 24 *Supplement **Komb 24** must be submitted only upon request by the tax office.*		**9730**	
Income is earned from wine tavern operations ☐ yes ☐ no			
9. Earnings from operation of an intensive fruit orchard for production of dessert fruit		**9739**	
10. Earnings from cider tavern according to Supplement Komb 24 *Supplement **Komb 24** must be submitted only upon request by the tax office.*		**9741**	
11. Earnings from alpine pasture catering according to Supplement Komb 24 *Supplement **Komb 24** must be submitted only upon request by the tax office.*		**9278**	
12. a) Earnings from agriculture and forestry comprising **secondary income** according to Supplement Komb 26 *Supplement **Komb 26** must be submitted only upon request by the tax office.*		**9743**	
b) Earnings from **treatment and/or processing** according to Supplement Komb 26 *Supplement **Komb 26** must be submitted only upon request by the tax office.*		**9742**	
c) Earnings from **sideline businesses in agriculture and forestry** (capital businesses) Complete cash-basis accounting for each ancillary business is required *(to be submitted only upon request by the tax office)*		**9744**	
Additional revenues			
13. Lease payments received (including hunting/fishing lease income and payments in kind by the lessee)		**9750**	
14. If exercising the **standard taxation option** (point 8.1 of Form E 1): Income from business **capital assets** (e.g. payouts from agricultural cooperatives, sale of shares in agricultural cooperatives) [1]		**9745**	
15. If exercising the **standard taxation option** (point 8.2 of Form E 1): Positive income from the sale of business-related land. [2]		**9746**	
16. Other profit-increasing amounts such as income from investments in partnerships, timber procurement rights, game shooting or income from the non-agricultural transfer of land for use (e.g. ski slopes, mobile phone masts on buildings used for agricultural and forestry purposes and operating equipment), income from transfer of land to third parties for the operation of a photovoltaic system, provided that the land continues to serve a primary agricultural purpose	13	**9760**	

[1] ***Please note:** When exercising the standard taxation option, the box in point 8.1 of Form E 1 must also be ticked. In this case, the income is recorded at the general tax rate in the result received from Supplement E 1c. A separate entry in code **780** of Form E 1 must therefore be omitted. If no capital yields tax (KESt) has been deducted and the income is to be taxed at the special tax rate, it must not be entered here, but under code **946** in Form E 1.*

[2] ***Please note:** When exercising the standard taxation option, the box in point 8.2 of Form E 1 must also be ticked. In this case, the income is recognised at the general tax rate in the result received from Supplement E 1c. A separate entry in code **500** of Form E 1 must therefore be omitted. If the income is to be taxed at the special tax rate, it must not be entered here, but under the relevant code for capital yields from business-related land in Form E 1. A deductible real estate income tax or special advance payment must also be recorded in Form E 1.*

17. Other income not covered by a flat-rate scheme *(e.g. sale of vineyards, orchards and other permanent crops without land [e.g. Christmas tree crops, energy wood areas, hops] as well as other transactions not subject to flat-rate assessment)*	**9770**	
18. When exercising the standard taxation option according to point 8.3 of Form E 1: **Income from granting of utility easements or in connection with flood protection measures (Section 107)** ☐ within 33% of amount paid out (excluding VAT) ☐ in an amount substantiated by an expert opinion that is to be taxed according to the standard rate 3) 14	**9326**	
Subtotal 1 of points 2 to 18.		
Additional expenses (pursuant to Section 15 (2) LuF-PauschVO 2015)		
a) Deductible lease income (maximum 25% of the assessed rateable value of the leased land) 4)	**9790**	
b) **Interest** paid on agriculture and forestry debt (excluding repayments of principal)	**9800**	
c) **Usufructuary charges:** *The amounts claimed must be recognised as recurring income in the same amount as the income determined for the usufructuary beneficiary.*		
Flat rate of 700 euros per person	**9810**	
or actual costs	**9820**	
d) **Mandatory social security contributions** paid to the SVA for self-employed persons	**9830**	
Total additional expenses a) to d) **Subtotal 2** (but not exceeding subtotal 1)		–
Flat-rate assessed earnings from agriculture and forestry before recognition of a basic tax-free allowance pursuant to Section 10 (Subtotal 1 minus subtotal 2 - the amount must not be negative).		
Basic tax-free allowance (Section 10), special cases		
☐ A change was made in the method for assessment of profit (Section 4 (10)). Amount of transition gain/transition loss (losses in the full amount if no entry is to be made in code **9242**) 15	**9010**	
One-seventh amounts from a transition loss in the current year and/or a previous year	**9242**	–
Basic tax-free allowance pursuant to Section 10 (15% of income, maximum 4,950 euros) 16	**9221**	–
☐ The basic tax-free allowance is waived or is not applicable 17		
(Part of) the business has been sold or closed down ☐ An application is being submitted pursuant to Section 24 (6) Amount of capital gains (before any tax-exempt allowance)/capital loss 18	**9020**	
Tax-free allowance for capital gains pursuant to Section 24 (4) 19	**9021**	–
Amount of the separated out profit or loss to be recognised 20	**9030**	–
Income from agriculture and forestry *Transfer this amount to Form E 1 (point 10.1).*		

3) ***Please note:*** *When exercising the standard taxation option, the box in point 8.3 of Form E 1 must also be ticked. In this case, the income from utility easements in the amount entered under code 9326 is included in the result received from Supplement E 1c and the general tax rate is applied to it. The retained withholding tax must be entered in Form E 1 under code* ***286****.*

4) *The deduction of lease payments may not exceed 25% of the assessed rateable value for the leased land. To determine the assessed rateable value, the designated hectare rate and not the lessor's own hectare rate is to be applied.*

IMPORTANT NOTE: *Do* ***not*** *send any* ***original documents/receipts****, as all documents received by the tax office will be destroyed after they are imported electronically, in compliance with data protection regulations! You must retain these documents for at least* ***7 years*** *for possible audit.*

For convenience, you may submit this return in paperless form at bmf.gv.at (FinanzOnline).
FinanzOnline is available free of charge and around the clock and does not require any special software.

Tax representative (name, address, phone number)

Date, signature

Explanatory notes

Under the flat-rate assessment of profit, the regular legal transactions and processes are recognised on a flat-rate basis. The basis used for the agricultural and forestry flat-rate scheme is the Ordinance of the Federal Minister of Finance on the Establishment of Average Rates for Assessing Profits from Agriculture and Forestry, Federal Law Gazette (BGBI) II No. 125/2013 in the valid version (LuF-PauschVO 2015).
In the case of the **complete flat-rate scheme** for agriculture and forestry based on the assessed rateable value or area-dependent average tax rates (for horticultural production for resellers), the actual operating revenues and operating expenses are essentially irrelevant. Nevertheless, extraordinary revenues must be recognised separately, and certain expenses (e.g. lease payments, interest on debt relating to agriculture and forestry, usufructuary charges and paid social security contributions) are deductible separately as operating expenses.
The agricultural and forestry **partial flat-rate scheme** consists of cash-basis accounting, in which flat-rate expenses are deducted from actual revenue.
The application of the flat-rate scheme ordinance to obviously individual lines of business or individual component business activities is not permitted.
If you voluntarily switch from flat-rate calculation of profit to balance sheet accounting or complete cash-basis accounting, renewed use of the flat-rate scheme is only permitted after five years.

1 Please enter the file number of the notice of assessed rateable value for the business subject to flat-rate assessment. If (in exceptional cases) there is more than one assessed rateable value file number for the business subject to a flat-rate scheme, please enter only the assessed rateable value file number of the principal place of the business. Please note that in such a case, all assessed rateable values must be summarised under the flat-rate scheme.

2 **"Large" contribution base option** pursuant to Section 23 (1a) Austrian Farmers' Social Insurance Act means that an application is being submitted to the locally responsible SVA of the self-employed for the social security contributions to be assessed on the basis of earnings from agriculture and forestry as shown in the income tax assessment and not on the basis of insurance value derived from the assessed rateable value.
The taxable earnings from agriculture and forestry may then only be determined by means of balance sheet accounting, complete cash-basis accounting or partial flat-rate assessment (Sections 9 to 14). Please note that this option may only be exercised at the Social Insurance Agency for Self-Employed Persons and not at the Tax Office.

3 If the application for a partial flat-rate scheme is submitted, this application shall be binding for the subsequent four calendar years. Renewed assessment of profit under a complete flat-rate scheme will only be permissible after five calendar years have elapsed from the year in which the application was made for the first time. For the four years following the application, no further application for a partial flat-rate scheme may be submitted and use of a complete flat-rate scheme will not be permitted. After five years have elapsed after the year in which the application was first submitted, the profit may be assessed again under the complete flat-rate scheme or the partial flat-rate scheme may be resumed in accordance with the application. If the partial flat-rate scheme is to be resumed, please tick the box indicating that the application was submitted in a previous year.

4 When applied for, the partial flat-rate scheme will be binding for the year of application and the subsequent four calendar years. For the four years following the application, no further application for a partial flat-rate scheme may be submitted and the complete flat-rate scheme will not be permitted. After five years have elapsed after the year in which the application was first submitted, the profit may be assessed again under the complete flat-rate scheme or the partial flat-rate scheme may be resumed in accordance with the application. In this case, please tick the box indicating that the application was submitted in a previous year.

5 The **relevant assessed rateable value** is derived from the taxpayer's own property plus properties leased from others (including land transferred from others for use) minus properties leased to others (including land transferred to others for use). The relevant assessed rateable value also includes the assessed rateable value surcharges pursuant to Section 35 Austrian Valuation Act for direct payments of the "first pillar" and pursuant to Section 40 Austrian Valuation Act (e.g. above-average animal husbandry, fruit growing and special crops). In case of properties leased from others, the hectare rate of the lessee is decisive, in the case of properties leased out to others, the hectare rate of the lessor is decisive. If no per hectare rate is specified in the relevant assessed rateable value notice of the lessee for the relevant asset subcategory (agriculture, forestry, viticulture), the corresponding per hectare rate specified in the lessor's assessed rateable value notice shall apply. The tax office must notify the lessee of this per hectare rate upon request. The areas of leased property and leased out property (hectares) must therefore be multiplied by the per hectare rate of the relevant branch of the agricultural and forestry industry. Assessed rateable value surcharges charged to the properties leased from others and/or properties leased to others pursuant to Section 40 Austrian Valuation Act must be added accordingly. The result determined in this way must be entered in code **9620** for all properties leased from others and in code **9630** for all properties leased to others. With regard to the attribution of a property leased from others or property leased out to others, it is not a specific point in time that is decisive, but rather the economic use during the assessment period. In case of doubt, the rule that "whoever has the harvest has the additional property attributed to him" applies. If the relevant assessed rateable value for the (full) flat-rate assessment is exceeded as of 31 December in a year due to purchases or acquisitions without consideration during the year, the partial flat-rate scheme is to be applied commencing from the following year.

6 The **complete flat-rate scheme** requires that the total assessed rateable value of the self-cultivated area does not exceed **75,000 euros**. If this requirement is met, the complete flat-rate scheme is still not permitted if the "large" contribution base option has been exercised with the SVA for self-employed persons in the assessment year or an application for the partial flat-rate scheme is being submitted or has been submitted in the previous four years (see notes 3 and 4).

7 The **base amount** is used to calculate the earnings from agriculture, forestry, alpine farming, viticulture (only up to 60 ares), orchards, fisheries and bee-keeping for full flat-rate operations. It is calculated at 42% of the relevant assessed rateable value.

For example:

Assessed rateable value for agriculture:	*14,000 euros*
Assessed rateable value for forestry:	*2,000 euros*
Total assessed rateable value:	*16,000 euros*

The base amount is 42% of 16,000 euros, which is 6,720 euros.

8 The **partial flat-rate scheme** must be used when the total assessed rateable value of the self-cultivated area exceeds 75,000 euros. Furthermore, the partial flat-rate scheme applies if the "large" contribution base option has been exercised with the SVA for self-employed persons in the assessment year (see note 2) or an application for the partial flat-rate scheme is being made or has been made in the previous four years (see notes 3 and 4).

9 In the case of partial flat-rate businesses, 30% of all public funds (not only those from the "first pillar") must be recorded in code **9690**.

10 In the case of earnings from **processing activities** (pig, cattle, sheep, goats and poultry farming), the operating expenses associated with these activities – in departure from the general flat rate of 70% – are to be assessed at 80% of the operating revenues attributable to these activities, so that the earnings from them amount to 20% of the operating revenues.

11 **Please enter here the earnings from forestry** that are to be assessed under the partial flat-rate scheme (in the case of the complete flat-rate scheme, the earnings from forestry is included in the base amount).

The partial flat-rate scheme is mandatory for businesses for which the forest has an assessed rateable value exceeding 15,000 euros or which do not meet the conditions for the complete flat-rate scheme (see note 6). In the case of a partial flat-rate scheme, the profit is derived from the operating revenues (including VAT) minus the following flat-rate operating expenses:

- For self-logging
  - 70% of operating revenues (reduction number 1-61 or recovery situation 3)
  - 60% of operating revenues (reduction number 62-68 or recovery situation 2)
  - 50% of operating revenues (reduction number 69-100 or recovery situation 1)
- for timber sales from unfelled trees
  - 30% of operating revenues (reduction number 1-63 or recovery situation 3)
  - 20% of operating revenues (reduction number 64-100 or recovery situation 1 or 2)

If these flat-rate sums are recognised, these percentages increase by 20 percentage points for assessment of earnings from forest use as a result of force majeure (Section 37 (6), code 167 on Form E 1).

12 In the case of using the flat-rate scheme, **income from forest sales** must be presented separately aside from current profit. If the total amount of all sales transactions in the calendar year does not exceed 250,000 euros, then pursuant to Section 1 (5) LuF-PauschVO 2015, the proportion of taxable standing timber (including hunting rights) can be assumed to be 35% of the sales proceeds. The 35% also covers any book values of the standing timber and selling costs. Not included in the 35% flat rate are hidden reserves that do not relate to standing timber or hunting rights (e.g. land and buildings). The sales proceeds attributable to the land may be assessed at 50% of the total sales proceeds (cf. margin note 4195b and margin note 4195c of the Austrian Income Tax Guidelines 2000 (EStR 2000)). Income from sales of business-related land must be entered in code **9746** when exercising the standard taxation option.

The income from forest sales can also be calculated in the amount actually received. Expert opinions on the share of the sale proceeds attributable to standing timber are subject to free consideration of evidence.

Please indicate whether the income from forest sales has been determined pursuant to Section 1 (5) LuF-PauschVO 2015 or not.

The income from forest sales can also be calculated in the amount actually received. Expert opinions on the share of the sale proceeds attributable to standing timber are subject to free consideration of evidence.
If the proceeds from forest sales exceed 250,000 euros per calendar year, the above-mentioned flat rate (35%) may not be claimed.

13 In case of income from transfer of land for non-agricultural use (e.g., ski slopes, easements), only the taxable portion is to be recognised.

14 When exercising the standard taxation option, the income received for the granting of a **utility easement** for an infrastructure provider operating in electricity, gas, oil and district heating or income received from certain legal entities in connection with defences against **flood damages** (Section 107) is to be entered under code **9326**. If the income is not set at 33% of the amount paid out, the amount of such income must be substantiated by an expert opinion.

15 A transition profit/loss is to be assessed only if there is a switching from the complete flat-rate scheme to complete cash-basis accounting (and vice versa) or from the partial flat-rate scheme to balance sheet accounting (and vice versa). Within the flat-rate scheme, no transition profit/loss is to be assessed when switching from a complete to a partial flat-rate scheme (and vice versa).

As a general rule, transition losses must be recognised over a period of seven years. The relevant one-seventh amount is to be entered under code **9242**. Transition profits must be entered under code **9010**. Transition losses must be entered (in full) under code **9010** only if no one-seventh apportionment has to be made (e.g. in the case of a sale or cessation of the business); in this case, no entry may be made under code **9242**.

16 When using the agricultural and forestry flat-rate assessment, the tax-free profit allowance is only available in the form of the **basic tax-free allowance**. This amounts to 15% of the assessment base, subject to a maximum of 4,500 euros.

With regard to the **assessment base** for the basic tax-free allowance, the following applies:

- As a general rule, the flat-rate assessed profit without consideration of capital gains or profit from cessation of the business is decisive.
- Operating **return on capital** (current income on investment capital, e.g. distributions by an agricultural co-operative) must only be recognised in the assessment base for the basic tax-free allowance if taxed at the standard rate on the basis of a standard taxation option pursuant to point 8.1 of Form E 1 and in this case must be entered under code **9745** and recognised under the flat-rate scheme for calculation of profit.
- **Capital gains** on business **capital assets** (e.g. from sale of a share in an agricultural co-operative) must be included in the assessment base for the basic tax-free allowance, regardless of whether they are taxed at the standard rate on the basis of a standard taxation option pursuant to point 8.1 of Form E 1 (in which case they must be entered under code **9745** and recognised within the framework of flat-rate calculation of profit) or whether they are taxed at 27.5% and must be entered in Form E 1 under code **946**.
- **Capital gains** on **business-related land** (e.g. from sale of a land plot from agriculture or forestry business assets) – such as capital gains related to business capital assets – must be included in the assessment base for the basic tax-free allowance, regardless of whether they are taxed at the standard rate on the basis of a standard taxation option pursuant to point 8.2 of Form E 1 (in which case they must be entered under code **9746** and recognised within the framework of flat-rate calculation of profit) or whether – without exercising the standard taxation option pursuant to point 8.2 of Form E 1 – they are to be taxed at the special tax rate and entered under the relevant code for capital gains on business-related land.

In the case of **capital gains** relating to business **capital assets** and to **business-related land** if they are **taxed at the special tax rate**, please note the following:

In this case, the basic tax-free allowance, to the extent applicable to these gains, must be deducted from this income and in doing so must not reduce the income subject to the standard tax rate. In this case, in code **9221**, only the basic tax-free allowance applied to income subject to the standard tax rate may be taken into account. The part of the basic tax-free allowance that relates to asset value gains treated as tax-privileged must be recognised in calculating the value to be entered under the relevant code in Form E 1.

For example:
The flat-rate assessed profit without recognising the sale of a land plot is 2,000. A profit of 18,000 is made from the sale of the land, and that profit is taxed at 30%. The basic tax-free allowance must be calculated as follows: The assessment base for the basic tax-free allowance is the (entire) operating profit, which is 20,000. The basic tax-free allowance is therefore 3,000. Ten percent of this is to be assigned to a profit of 2,000 euros that is subject to the standard tax rate. Accordingly, 300 must be entered under code 9221. The income from agriculture and forestry transferred from Supplement E 1c is therefore 1,700. In Form E 1, the profit from sale of the land must be entered under code 961 at 15,300 (18,000 euros less 2,700, i.e. 90% of the basic tax-free allowance that must be assigned to this gain).

If asset value gains are subject to the standard tax rate (entry under code **9745** or **9746**), no assigning of the basic tax-free allowance is required. If the flat-rate assessed profit without tax-privileged asset value gains is 0, the basic tax-free allowance does not apply to the entirety of the tax-privileged asset value gains.

17 If the taxpayer (e.g. as an heir) has never undertaken their own management of the business giving rise to the tax-free profit allowance, they are not entitled to it (margin note 3701 Austrian Income Tax Guidelines 2000 (EStR 2000)). In this case, or if you wish to waive the basic tax-free allowance, you must tick the box.

18 Profits from the **sale** (cessation) of the entire business or part of it are not covered by the flat-rate scheme. If the business is to **cease operation** and buildings (parts of buildings) will be transferred to private assets for this reason, the hidden reserves of the building (part of the building) can be taxed pursuant to Section 24 (6) as part of the profit from cessation of business (code 9020) by recognising the building at fair market value upon application, instead of at book value. In this case, the box for the application pursuant to Section 24 (6) must be ticked and the fair market value must be recognised when determining the value for code 9020.

19 In the case of sale and/or disposal or cessation of the entire business, a tax-exempt allowance of up to 7,300 euros (or a pro-rata allowance in the case of sale of part of a business) may be recognised under code **9021**. The tax-exempt allowance may not exceed the capital gains per code **9020**.

20 This code is for entry in particular of parts of a surplus that are attributable to the legal successor or legal predecessor in cases of **gratuitous transfer of source of income** due to a aliquot deferral of income (see margin note 109 Austrian Income Tax Guidelines 2000 (EStR 2000)). In such cases, a complete Supplement E 1c must be completed by (for) the legal predecessor as well as by the legal successor; in the case of the legal predecessor, the share attributable to the legal successor must be separated out under code **9030**, while the legal successor must separate out the share attributable to the legal predecessor under code **9030**. Any losses on land must also be entered here in an amount of 60% even when not exercising the option for standard taxation. In the case of the standard taxation option, losses may not be taken into account (Section 15 (1) last sentence LuF Flat-rate Ordinance 2015 and margin note 4243 Austrian Income Tax Guidelines 2000 (EStR 2000)).