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.

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

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

Supplement for income tax return E 1 for 2025, income from capital assets

Where reference is made to legal provisions without further specification, this is to be understood as the Austrian Income Tax Act 1988 (EStG 1988). Capital yields tax (KESt) always refers to the Austrian capital yields tax within the meaning of Sections 93 et. seq. Austrian Income Tax Act 1988 (EStG 1988).

Please note: *Information on financial accounts that are held by a person resident in another participating country is transmitted within the EU and to participating third countries. Therefore, if you hold bank accounts/securities accounts in such countries, please note that this financial information will be transmitted by the foreign financial institutions to the tax office for cross-checking purposes.*

Please use the official form to fill in the required information, this form is only intended as a translation aid.

1. Income from capital assets

1.1. Income to which no special tax rate is applicable (subject to mandatory declaration, taxation per standard tax rate) 1

1.1.1	Income from participation as a silent partner or from participation in the manner of a silent partner, including surpluses received from partial inheritance settlement by compensation payment, unless it is to be recorded under code **929**	**856**	
1.1.2	Other income from capital assets subject to standard rate taxation (Section 27a (2); in particular interest from personal loans, income from privately placed debt securities, income from non-securitised derivatives without voluntary tax deduction, unless to be recorded under code **929**)	**857**	
1.1.3	Income not included under code **856/857** from which foreign (withholding) tax is deductible 2	**929**	
1.1.4	Deductible (withholding) tax on income as referred to in code **929** 22	**940**	

1.2. Income subject to a special tax rate and not eligible for compensation of losses (Section 27 (8) item 1 and section 124b item 185 letter c) 3

			Investment income with deduction for capital yields tax (KESt)		Investment income without deduction for capital yields tax (KESt)
1.2.1	Interest from cash deposits and non-securitised other cash receivables held at credit institutions (special tax rate of 25%)	**860**		**861**	
1.2.2	Contributions from foundations (Section 27 (5) item 7; special tax rate of 27.5%)	**858**		**859**	
1.2.3	Income from debt securities acquired before 1 April 2012 (Section 27 as amended before the Austrian Budget Supplement Law (BBG) 2011 in conjunction with section 124b item 185 letter c); special tax rate of 27.5%)	**934**		**935**	

1.3. Income subject to special tax rate and not eligible for compensation of losses 4

			Investment income with deduction for capital yields tax (KESt) 5		Investment income without deduction for capital yields tax (KESt)
1.3.1	Income from transfer of capital (Section 27 (2); in particular dividends and interest income from securities at 27.5%)	**862**		**863**	

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1.3.2 Income from realised value appreciation in capital assets (Section 27 (3); in particular capital gains from sale of stocks, debt securities and fund units); surpluses and losses must be entered separately (not offset)

		Investment income with deduction for capital yields tax (KESt) 6		Investment income without deduction for capital yields tax (KESt)
Surpluses 27.5% 7	981		994	
Surpluses 25% 8	864		865	
Losses 9	891	—	892	—

1.3.3 Income from securitised derivatives (Section 27 (4); in particular, certificates, stock options) or non-securitised derivatives With voluntary tax deduction; surpluses and losses must be entered separately (not offset)

		Investment income with deduction for capital yields tax (KESt) 10		Investment income without deduction for capital yields tax (KESt)
Surpluses 27.5% 11	982		995	
Surpluses 25% 12	893		894	
Losses 13	895	—	896	—

1.3.4 Income from investment funds and real estate investment funds 14

		Investment income with deduction for capital yields tax (KESt)		Investment income without deduction for capital yields tax (KESt)
Dividend payments 27.5%	897		898	
equivalent income Dividend 27.5%	936		937	
Domestic dividends received via investment funds for which the capital yields tax (KESt) has been paid by the obligor of the capital yields	189			

1.3.5 Income from cryptocurrencies (Section 27 4a); surpluses and losses must be entered separately (not offset)

		Investment income with deduction for capital yields tax (KESt) 15		Investment income without deduction for capital yields tax (KESt)
Regular income (esp. from transfer of crypto-currencies and mining) 16	171		172	
Surpluses from realised value appreciation 17	173		174	
Losses 18	175	—	176	—
Balance from point 1.3 19				

1.4 Withheld capital yields tax, insofar as attributable to domestic investment income 20	899			
1.5 Withholding tax under the Taxation Convention with Liechtenstein 21			942	
1.6 Foreign (withholding) tax deductible from income subject to special tax rate of 27.5% 22	984		998	
1.7 Foreign (withholding) tax deductible from income subject to special tax rate of 25% 22	900		901	

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2.	**Capital yields tax (KESt) refund for debt-financed financial instruments pursuant to Section 124b item 185 letter d**		
☐	I am applying pursuant to Section 124b item 185 letter d for income from realised value appreciation of debt-financed financial instruments to be left tax-exempt. Therefore, withheld capital yields tax is to be deducted/refunded in the amount of	23 **943**	

3.	**Exclusion of offset pursuant to section 27a (5)** 24	
3.1	My partner is claiming the single-earner tax credit	☐ yes
3.2	Family allowance for me (for the applicant) was received in 2025. Number of months for which family allowance was received:	

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

Please use the official form to fill in the required information; this form is only intended as a translation aid.

Explanatory notes

Please note:

1. If income from capital assets is to be taxed **voluntarily at the standard tax rate**, the **standard taxation option** must be exercised. This option can be exercised in Form E 1 under point 8.1. Whether standard taxation will work more in your favour will not be assessed by the authority on its own volition (no automatic comparison of advantageousness).
2. Income from capital assets only needs to be entered if it **exceeds a total of 22 euros** (exemption limit). This exemption limit also applies to domestic capital yields and foreign capital yields subject to final taxation that can be taxed at a special tax rate.
3. Income **exempt** from both capital yields tax and income tax should not be entered (e.g. income from convertible bonds and participation rights for the subsidising of housing up to a distribution of 4% of the nominal amount for the period of placement).
4. Please use code **375** on Form E 1 for the deduction (refund) of capital yields tax on distributions from tax-privileged **small and medium sized business financing providers** (Section 27 (7)).

1 Enter here income from capital assets that is always taxed at the **general tax rate** and subject to mandatory declaration. The exercise of the standard taxation option (point 8.1 on Form E 1) does not related to this income. The prohibition of deducting income-related expenses (Section 20 (2)) does not apply to this income and it is not to be included in any offsetting of losses in the event of capital losses (point 1.3).

2 Enter here the income for which the special tax rate is not applicable and from which withholding tax levied abroad is to be deducted. Therefore, if applicable, this income must be deducted from the income entered in under code **856** or **857**.

3 Domestic and foreign capital yields (with or without deduction for capital yields tax (KESt)), which may in fact be taxed at a special tax rate but which is **not** to be included in compensation of losses in the event of asset value losses (point 1.3) (e.g., contributions to foundations, interest on deposits) must be entered here. It is **mandatory to declare** foreign income from which no capital yields tax has been deducted. If the standard taxation option is exercised (point 8.1 in Form E 1), all domestic and foreign income must be declared here without deduction for capital yields tax (KESt). The Austrian capital yields tax withheld on this income must be recognised under code **899** (point 1.4). Income-related expenses associated with the income may not be deducted – even if the standard taxation option is exercised.

4 Investment income (current income and asset value gains/losses), which can be **included in compensation of losses** (also see point 19), must be recognised in point 1.3. By recognising capital losses under codes **891/892**, **895/896** and **175/176**, you are exercising the loss offsetting option pursuant to Section 97 (2) (offsetting of capital losses within the scope of taxation at a special tax rate). The loss offsetting option may also only be exercised for individual income items and therefore – in contrast to the standard taxation option – does not have to include all income. If the standard taxation option is exercised (point 8.1 in form E 1), the losses are offset within the scope of taxation at the standard tax rate.

The Austrian capital yields tax withheld on domestic income must be recognised under code **899** (point 1.4). Please note that if the compensation for losses option is exercised for only a portion of the capital yields, only the capital yields tax attributable to the capital yields that are actually included in the compensation of losses may be recorded here.

The income recorded in point 1.3 is subject to **mandatory declaration** of

- Investment income without capital yields tax (KESt) deduction (especially foreign capital income and sale and/or disposal of shares in a GmbH [limited liability company]).
- Investment income for which the capital yields tax (KESt) deduction was made based on values recognised on a flat-rate basis pursuant to Section 93 (4) and (4a) or based on assumptions that do not correspond to the actual circumstances pursuant to Section 93 (5).

If the standard taxation option is exercised (point 8.1 in Form E 1), all capital income must be entered here with or without deduction for capital yields tax (KESt). Income-related expenses associated with the income must not be deducted – even if the standard taxation option is exercised (except for income from cryptocurrencies).

5 Capital yields for which a deduction of capital yields tax (KESt) was made as a general rule by a withholding agent (domestic capital yields within the meaning of Section 93 (2)) must be reported under code **862** as capital yields with deduction for capital yields tax.

6 Investment income as defined by Section 27 (3) subject to the mandatory deduction of the capital yields tax (KESt) pursuant to Section 93 (2) (e.g. profit/loss from the sale of shares held in a domestic securities account) must be entered under codes **981**, **864** and **891**. Realised value increases of shares in domestic corporations without deduction for capital yields tax (KESt) must be entered here under codes **994**, **865** and **892** (in particular profit/loss from the sale of shares in a GmbH [limited liability company]).

7 Positive income from realised value appreciation (with or without deduction for capital yields tax (KESt)) that is subject to the special tax rate of **27.5%** must be entered under code **981** or **994** (see also note 8).

8 Positive income from realised value appreciation (with or without deduction for capital yields tax (KESt)) that is subject to the special tax rate of **25%** must be entered under code **864** or **865**. This is the case if the realisation (sale) took place before 01/01/2016, but the proceeds of the sale were not received until 2016 or if there is income from realised value appreciation of bank deposits (in particular on foreign currency balances), which are subject to a special tax rate of 25% pursuant to Section 27a (1) item 1.

9 Negative income (losses) (with or without the basic deduction for capital yields tax (KESt)) from realised appreciation must be entered in code **891** or **892**. For loss offsetting, also see note 19.

10 Capital yields within the meaning of Section 93 (2) for which as a general rule a deduction of capital yields tax (KESt) is made by a withholding agent (domestic capital yields within the meaning of Section 93 (2)) must be entered under codes **982, 893** and **895** as capital income with deduction for capital yields tax.

11 Enter under code **982** or **995** income from securitised derivatives (with or without deduction for capital yields tax (KESt)) or non-securitised derivatives with voluntary tax deduction, that is subject to the special tax rate of 27.5% (see also note 12).

12 Enter under code **893** or **894** income from securitised derivatives (with or without deduction for capital yields tax (KESt)) or non-securitised derivatives with voluntary tax deduction, that are subject to the special tax rate of 25%. This is the case if the realisation (sale) took place before 01/01/2016, but the proceeds of the sale had not been received before 2016.

13 Negative income (losses) from securitised derivatives (with or without the basic deduction for capital yields tax (KESt)), or non-securitised derivatives with voluntary tax deduction, must be entered in code **895** or **896**. For loss offsetting, also see Note 19.

14 Investment funds and real estate investment funds are deemed entities that are subject to Section 186 or Section 188 Austrian Investment Funds Act, or Section 40 or Section 42 Austrian Real Estate Investment Funds Act.

Actual dividend payments must be recorded under code **897** and income equivalent to dividends from fund shares under code **936**, in either case where subject to deduction for capital yields tax. Actual dividend payments must be recorded under code **898** and income equivalent to dividends from fund shares under code **937**, in either case where not subject to deduction for capital yields tax (KESt). Domestic dividends that have been paid to the investment fund or real estate investment fund and for which capital yields tax (KESt) has been withheld by the domestic company paying out the divided may be recognised under code **189** for the purposes of offsetting of losses.

15 Income from capital assets within the meaning of Section 27 (4a) for which as a general rule a deduction of capital yields tax is made by a withholding agent (domestic capital yields within the meaning of Section 93 (2)) must be entered under codes **171, 173** and **175** as capital income with deduction for capital yields tax.

16 Current income from cryptocurrencies (with or without deduction for capital yields tax (KESt)) that is subject to the special tax rate of 27.5% must be entered under code **171** or **172**.

17 Positive income from realised value appreciation of cryptocurrencies (e.g. profits from sales) (with or without deduction for capital yields tax (KESt)) that is subject to the special tax rate of 27.5% must be entered under code **173** or **174**.

18 Realised value losses must be entered under codes **175** and **176** (with or without deduction for capital yields tax (KESt)). For loss offsetting, see note 19.

19 **Compensation of losses** pursuant to Section 27 (8) is applied by offsetting all investment income entered in point 1.3. Losses are always offset against surpluses with priority given to surpluses that are subject to the special tax rate of 27.5%. Offsetting with income that can be credited by foreign withholding taxes can be performed in such a way that the crediting of foreign withholding taxes is retained to the greatest extent possible. Please note that as a general rule in compensating for losses, only asset value gains/losses not previously offset previously by the custodian (credit institution) or another party who is obligated to make deductions may be included in offsetting losses. In this case, the party obligated to the deduct capital yields tax (KESt) is required to issue a tax report pursuant to Section 96 (5) as proof.

If the total balance is **negative**, the negative balance will not be offset against other income not recorded under point 1.3 (Section 27 (8) item 4). A loss carry-forward is not permitted.

20 A flat-rate capital yields tax must be entered in code 899 that is attributable to the declared investment income. Capital yields tax recorded in the assessment that is attributable to business capital yields should not be entered here, but rather in Form E 1. Please note that if the loss offsetting option is exercised for only part of the capital yields, only the capital yields tax attributable to the capital yields that are actually included in the compensation of losses may be recorded here.

21 A **withholding tax** according to the Taxation Convention with Liechtenstein must be entered under code **942**.

As a general rule, the deduction of withholding tax generated from capital yields at Liechtenstein banks results in a settlement payment for taxes. If a voluntary tax assessment is to be made, the income concerned must be recognised under the prescribed code as income without deduction for capital yields tax (KESt). The flat-rate withholding tax to be entered in code **942** will be deducted.

22 Enter only the actual foreign (withholding) taxes on private capital income, provided that the tax may be credited, under codes **940, 984, 998, 900** and **90**. Foreign (withholding) taxes that can be refunded abroad may not be entered. Foreign (withholding) taxes may only be credited to the extent that the foreign state has a right to tax at source on the basis of double taxation agreement. The deduction is limited to the domestic tax charged against the foreign income. Therefore if income to which a special tax rate is applied is reduced by losses, the amount of foreign withholding tax that can be credited must be calculated exclusively on the basis of the reduced income; therefore, it is not permissible to enter withholding tax attributable to income that is offset for the purpose of compensation of losses.

23 Enter the **capital yields tax** to be refunded on tax-free income from realised value appreciation and derivatives in the case of redemption vehicles under code **943**. This income is tax-exempt upon application if the assets and derivatives were acquired as part of a repayment plan concluded before 1 November 2010 that is demonstrably related to a loan for the purchase of a home, the creation of living space or the renovation of living space. The tax exemption only applies if the loan amount does not exceed 200,000 euros. Current income from repayment vehicles is not eligible for tax exemption.

24 If your partneris entitled to the **single-earner tax credit** for 2025 in the case of an application for tax to be assessed for the domestic capital yields subject to final taxation on the basis of exercising the standard taxation option (point 8.1 on Form E 1), credit note for the capital yields tax (which is higher than the standard rate tax) may be deducted to the extent that it exceeds the amount of the single-earner tax credit to which the partner is entitled for 2025 (see point 1 of the E 2 Help Sheet for Form E 1). In any event, you will have to bear the amount of the capital yields tax that is equal to the single-earner tax credit to which your partner is entitled.

If the applicant has received family allowance and therefore a **child tax credit** has been assessed, only the capital yields tax in excess of the child tax credit will be refunded.

In addition, a mandatory minimum taxation in the amount of the single-earner tax credit or child tax credit transferred by the investment income recipient must be applied to the capital yields that are exempt from capital yields tax (KESt) (especially foreign capital yields).

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