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- ☒ **Finanzamt Österreich**, Postfach 260, 1000 Wien
- ☒ **Finanzamt für Großbetriebe**, Postfach 251, 1000 Wien

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

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IDENTIFICATION OF BUSINESS PARTNERSHIP OR PARTNERSHIP OF INDIVIDUALS

[illegible]

Declaration of earnings from business partnerships/partnerships of individuals (apportionment declaration) 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).

Please refer to the help sheet for this supplement (E 6-Erl). Information on electronic filing of returns is available at bmf.gv.at or directly at FinanzOnline (<https://finanzonline.bmf.gv.at>). Information on income tax can be found at bmf.gv.at under Findok - Guidelines (Income Tax Guidelines 2000) or under Publications.

Please tick the relevant box.

Further information on the business partnership or partnership of individuals:

Legal form of the enterprise		Partnership under Austrian civil law (GesBR)		Atypical dormant partnership		Joint ownership		Other	
☐	General partnership under Austrian Law (OG)	☐	Limited partnership under Austrian law (KG)	☐		☐		☐	
Place of management or registered office, street, house number							Telephone number		
Agent for service (name, address)							Telephone number		

☐ The (noted) ownership ratio has changed (Form Verf 60 is attached).

Amounts in euros

Business-related income from	1. Agriculture and forestry	2. Self-employed work	3. Commercial operations
a) The company/partnership of individuals - result from Supplement E 6c			
b) The company/partnership of individuals - result transferred from Supplement E 6a or E 6a-1			
Sum of a) and b)	310	320	330

Business income does not include losses that can be offset within the meaning of Section 2 (2a) 1	a) own business	341	+
	b) investment participation	342	+
Losses eligible for offsetting from previous years must be offset against positive income in the amount of: 1	a) own business	332	—
	b) investment participation	346	—
Profit shares included in the income from commercial operations by reason of fiduciary holdings within the meaning of Section 112 item 5		333	



4. Earnings from rentals and property leasing		
a) of the company/partnership of individuals - result from Supplement(s) E 6b		
b) as investing party (co-owner) - result from Supplement E 61	2	
Sum of 4.a) and b)	370	

Non-compensable losses within the meaning of Section 2 (2a) are included in the earnings from rentals and leasing	1	371	+
To be offset by earnings from rentals and property leasing from an income source in which non-compensable losses were incurred in previous years:	1	372	-

5. Preferential tax rates, special cases		
Income pursuant to Section 37 (excluding profits from sale and/or disposal or cessation of business and income according to code 167) or pursuant to Section 38 and income pursuant to the Energy Subsidies Act 1979 for systems that started operation before 01/01/2019		422
Income from special forest uses subject to half the tax rate		167
Compensation for expropriation pursuant to Section 37 (3)		328
Gains from debt relief within the meaning of Section 36 (code 386)		
Quota to be paid in percent	496	386

6. Foreign income		
The incomes do not include : Tax-exempt foreign income from employment subject to the progression proviso		440
The incomes include : Foreign income for which Austria has the right to tax (excluding capital yields according to Supplement E 6a/E 6a-1)		395
Income as referred to in code 395 is subject to tax that may be credited (excluding withholding tax per Supplement E 6a/E 6a-1) in the amount of		396

Please also attach the supplements required in your case to this tax return, e.g.:

E 6a, E 6a-1, E 6b, E 6c, E 61

We certify that the above information is **correct** and **complete** to the best of our knowledge and belief. We are aware that the information will be checked and that the provision of incorrect or incomplete information is a punishable offence. Should we subsequently realise that the above return is incorrect or incomplete, we will inform the tax office immediately (Section 139 Federal Tax Procedure Regulation).

IMPORTANT NOTE: Please **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)
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Date, signature of the parties involved or authorised representative