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Bundesministerium
Finanzen



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	IDENTIFICATION OF BUSINESS PARTNERSHIP OR PARTNERSHIP OF INDIVIDUALS

Supplement for Form E 6a for 2025

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Where reference is made to legal provisions without further specification, this is to be understood as the Austrian Income Tax Act 1988 (EStG 1988). Income from granting of utility easements or in connection with flood protection measures (Section 107) is not to be included in this Supplement, but must be reported in the tax return of the party exercising the standard taxation option (Supplement E 11, K 11).

Please refer to the **help sheet (E 6-Erl)**. This Supplement must be completed by **all investing parties**.

If there are more than 4 investing parties, please enter the number of sheets:

Name:				
Tax number				
For a natural person acting as investing party: The investing party is a capitalist co-entrepreneur within the meaning of Section 23a (One of the boxes must be ticked)	2	yes	no	yes
For a person participating in an entrepreneurial partnership (double-tier entrepreneurial partnership): Section 23a is taken into account in this return (one of the boxes must be ticked)	3	yes	no	yes
An application is being submitted pursuant to Section 24 (6)	4			
Transfer of land from special business assets (SBV) to private assets at book value	5			
During the business year, land was transferred from the special business assets (SBV) to private assets at book value	yes	yes	yes	yes
If yes: Cadastral commune authority number (KGNR)				
Registry number (EZ)				
Cadastral number (GST-NR)				
Book value of the real estate				
Book value of the building				
One or more further transfer(s) have been made of land to private assets at book value	yes	yes	yes	yes
If yes: Number of other land plots transferred to private assets				



Name:				
Tax number				
1. Assessment of income for small entrepreneur applying the flat-rate basis (Section 17 (3a))				
Share of interim profit	9914			
Special operating revenues	9916			
Deductible operating expenses (Section 17 (3a) item 3) <i>Please note: Travel expenses that are balanced by reimbursement of costs in an equal amount that are not to be recorded in code 9027 of Form E 6a must not be recorded.</i>	6 9926			
Basic allowance pursuant to Section 10	9271			
Total				
Taxable share of result for small entrepreneur flat-rate assessment without taking point 3 and point 4 into account				
2. Assessment of income using balance sheet accounting, cash-basis accounting or a flat-rate scheme (other than the flat-rate scheme for agriculture and forestry, the flat-rate scheme for small entrepreneurs and the flat-rate scheme for food retailers and general merchants)				
Share in profit/loss from point 4.2 or point 4.3 of Supplement E 6a before taking account of the subsequent codes ¹⁾	7			
Other operating revenues	8 9915			
Study <i>No entry may be made under codes 9215, 9216 or 9217. Only deductible if the study is the primary point of the entire professional activity.</i>	9 9275			
Small workspace flat-rate deduction (300 euros for a full business year) <i>No entry may be made under codes 9275 or 9217.</i>	10 9215			
Expenses/expenditures 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, under code 159 (Form E 1) or under code 9216 of Form E 1a or E 1a-K. Only expenses/expenditures for the assessment year and any surplus from a previous year may be entered here.</i>	11 9216			
Large workspace flat-rate deduction (1,200 euros for a full business year)	12 9217			
Investment tax-exempt allowance (10%) for investments in special business assets <i>Please note: May be used only in complete cash-basis accounting (not for a flat-rate scheme based on Section 17)</i>	9335			
Eco-investment tax-exempt allowance (15%) for investments in special business assets <i>Please note: May be used only in complete cash-basis accounting (not for a flat-rate scheme based on Section 17)</i>	9336			

¹⁾ In this field, enter the pro-rata profit/loss obtained from the results of Supplement E 6a. This may be divided among the investing parties in departure from the noted participation ratio.



Name:				
Tax number				
Temporarily increased investment tax-exempt allowance (20%) Please note: Not applicable for a flat-rate scheme based on Section 17	9346			
Temporarily increased eco-investment tax-exempt allowance (22%) Please note: Not applicable for a flat-rate scheme based on Section 17	9347			
Investment tax-exempt allowance subject to deferred taxation for investments in special business assets subject to deferred tax	9353			
Eco-surcharge for expenditures in residential buildings comprising special business assets (Section 124b item 452 letter a) Please note: Economic assets for which an investment tax-exempt allowance is claimed are not entitled to an eco-surcharge	13 9354			
Other special business expenses (excluding tax-free profit allowance)	14 9925			
Correction for sale and/or disposal/withdrawal/write-up and write-down of business-related land	15 9387			
Company donations to beneficiary research and teaching institutions, museums, cultural institutions, the Federal Monuments Office, the International Anti-Corruption Academy, etc. 2) 3)	16 9253			
Company donations to charitable organisations 2) 3)	16 9254			
Company donations to environmental protection organisations and animal welfare organisations 2) 3)	16 9255			
Company donations to voluntary fire brigades and state fire brigade associations 2) 3)	16 9256			
Company donations to sports facilities 2) 3)	16 9355			
Company donations to kindergartens 2) 3)	16 9356			
Company donations to schools 2) 3)	16 9357			
Company donations to other beneficiary organisations not covered under codes 9253 to 9357 Beneficiary organisations 2) 3)	16 9358			
Business contributions during the assessment year for endowment to a charitable foundation (Section 4b) 2) 3)	17 9461			
Contributions for endowment of a charitable foundation not recognised in the previous year and that were made after 31/12/2023 (company contribution carry-forward, Section 4b (1) item 3)	18 9463			
Company contributions during the assessment year to the Innovation Foundation for Education and/or its subsidiary foundations (Section 4c) 2) 3)	19 9462			
Contributions not recognised in the previous year for endowment of the Innovation Foundation and/or its subsidiary foundations, made after 31/12/2023 (company contribution carry-forward, Section 4c (1) item 3)	20 9464			

2) **Please note:** Donations are only deductible to 10% of the profit before any tax-free profit allowance is taken into account. Enter the amount that is deductible with this maximum limit taken into account.

3) Only deductible if the particular institution is included in the list of donation beneficiary institutions at the Federal Ministry of Finance.





2.1 Tax-free profit allowance 21				
Investment participation is held in business assets	22			
Basic tax-free allowance	23 9221	—	—	—
Investment-related tax-free profit allowance for tangible assets	24 9227	—	—	—
Investment-related tax-free profit allowance for securities	25 9229	—	—	—
Tax-free profit allowance with deferred tax liability	26 9234			
3. Sale of shares of investment				
Shares of investment sold (percentage)	27 9930	%	%	%
Date (DD/MM/YYYY)				
Transition profit/loss	28 9935			
Capital gain (before any tax-exempt amount)/capital loss on sale/disposal of business	29 9940			
Tax-free allowance for capital gains pursuant to Section 24 (4)	30 9022	—	—	—
Shares of investment sold (percentage)	27 9931	%	%	%
Date (DD/MM/YYYY)				
Transition profit/loss	28 9936			
Capital gain (before any tax-exempt amount)/capital loss on sale/disposal of business	29 9941			
Tax-free allowance for capital gains pursuant to Section 24 (4)	30 9023	—	—	—
Shares of investment sold (percentage)	27 9932	%	%	%
Date (DD/MM/YYYY)				
Transition profit/loss	28 9937			
Capital gain (before any tax-exempt amount)/capital loss on sale/disposal of business	29 9942			
Tax-free allowance for capital gains pursuant to Section 24 (4)	30 9024	—	—	—
Total		Taxable share of profit without consideration of Section 23a		





4. Deferred losses provision for participation as a capitalistic co-entrepreneur within the meaning of Section 23a (must be completed with the development of the capital account and restricted investment losses carry-forward)

Share of result (profit/loss) before Section 23a is taken into account				
Corrections in connection with Section 23a with regard to the result from a capitalist participation in another entrepreneurial partnership	31	9053		
In the case of loss : Transfer to the deferment (reduction of loss by the amount in code 9402/7402)	32	9025		
In the case of profit : Reduction by the deferment (internal loss compensation by offsetting the profit against the deferred loss from a previous year of the amount under code 9403/7403)	33	9026		
Total 34				
To be completed only if two business years end in the assessment year - breakdown of the total amount and the profit shares (after any consideration of Section 23a) over the two business years:				
This applies to business year 1				
Total 35				
This applies to business year 2				
Total 35				

Determination of assessment of participating parties with regard to the business year (business year 1 if any) ⁴⁾

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The share of income includes:				
Non-compensable losses (Section 2 (2a))	9945			
Losses eligible for carry-forward from previous years are to be offset against positive income in the amount of:	9950			
Domestic income from provision of capital to which a special tax rate of 25% applies	9761			
Foreign income from provision of capital to which a special tax rate of 25% applies	9762			
Domestic income from provision of capital to which a special tax rate of 27.5% applies	9772			
Foreign income from provision of capital to which the special tax rate of 27.5% applies	9773			
Positive balance of capital gains and losses to which the special tax rate of 25% applies	9763			
Positive balance of capital gains and losses to which the special tax rate of 27.5% applies	9774			

⁴⁾ If only **one business year** ends in the year of assessment, the apportionments relating to this business year must be entered here (codes **9965** to **9396**). If **two business years** end in the assessment year, only the determinations related to the **first** business year must be entered here. The determinations relating to the **second** business year must be entered under codes **7965 et seq.**





Capital yields tax on operating capital yields	9766				
Foreign capital yields against which foreign withholding tax must be credited	9748				
Foreign withholding tax that can be credited against operational capital yields	9767				
Capital gains on business-related land					
Gains on business-related land for which the special tax rate is applicable	37 9764				
Expenditures in accordance with Section 20 (2) in connection with gains on business premises per code 9764	38 9771				
Real estate income tax that was paid to the tax number of the business partnership (OG [general partnership under Austrian law] or KG [limited partnership under Austrian law]) ⁵⁾	9765				
The share of income includes:					
Income subject to half the tax rate and which must not be recorded under code 9971.	9970				
Income from special forest uses (Section 37 (6))	9971				
Compensation for expropriation pursuant to Section 37 (3)	9328				
Gains from debt relief within the meaning of Section 36	9386				
Quota to be paid in percent	9496	%	%	%	%
Foreign income					
The incomes do not include : Tax-exempt foreign income from employment subject to the progression proviso	9975				
The incomes include : Foreign income for which Austria has the right to tax (excluding capital yields)	9395				
The income as referred to in code 395 is deducted by taxes that may be offset (excluding withholding tax per code 9767) in the amount of	9396				

⁵⁾ **Please note:** If real estate income tax was paid to the tax number of the parties involved, no entry may be made here. Real estate income tax is always recognised (credited) in the individual taxation procedure of the participating person.



Presentation of the development of the capital account and deferred losses pursuant to Section 23a (possible business year 1)

Development of the tax capital account relevant for Section 23a				
Position at start of business year	9397			
Changes from supplementary capital ⁶⁾	9398			
Other changes ⁶⁾	9399			
Position at end of business year	9400			
Development in deferred losses				
Position at start of business year	9401			
Increase by the non-compensable loss of the business year	9402			
Reduction by offsetting against the profit of the business year	9403			
Reduction due to a contribution surplus or actual liability claim Please enter this amount under code 509 in form E 1 or E 7 of the relevant participating party	9405			
Position at end of business year	9406			

Determination of assessment of participating parties with regard to business year 2, if any

The share of income includes: Non-compensable losses (Section 2 (2a))	7945			
Losses eligible for carry-forward from previous years are to be offset against positive income in the amount of:	7950			
Domestic income from provision of capital to which a special tax rate of 25% applies	7761			
Foreign income from provision of capital to which a special tax rate of 25% applies	7762			
Domestic income from provision of capital to which the special tax rate of 27.5% applies	7772			
Foreign income from provision of capital to which the special tax rate of 27.5% applies	7773			
Positive balance of capital gains and capital losses to which the special tax rate of 25% applies	7763			
Positive balance of capital gains and capital losses to which the special tax rate of 27.5% applies	7774			

⁶⁾ An increase in the capital account must be entered with a positive sign, and a decrease with a negative sign.



Capital yields tax on operating capital yields	7766				
Foreign capital yields against which foreign withholding tax must be credited	7748				
Foreign withholding tax that can be credited against operational capital yields	7767				
Capital gains on business-related land					
Gains on business-related land for which the special tax rate is applicable	37 7764				
Expenditures in accordance with Section 20 (2) in connection with gains on business premises per code 7764	38 7771				
Real estate income tax that was paid to the tax number of the business partnership (OG [general partnership under Austrian law] or KG [limited partnership under Austrian law]) ⁷⁾	7765				
The share of income includes:					
Income subject to half the tax rate and which must not be recorded under code 7971.	7970				
Income from special forest uses (Section 37 (6))	7971				
Compensation for expropriation pursuant to Section 37 (3)	7328				
Gains from debt relief within the meaning of Section 36	7386				
Quota to be paid in percent	7496	%	%	%	%
Foreign income					
The incomes do not include: Tax-exempt foreign income from employment subject to the progression proviso	7975				
The incomes include: Foreign income for which Austria has the right to tax (excluding capital yields)	7395				
The income as referred to in code 395 is deducted by taxes that may be offset (excluding withholding tax per code 7767) in the amount of	7396				

⁷⁾ **Please note:** If real estate income tax was paid to the tax number of the parties involved, no entry may be made here. Real estate income tax is always recognised (credited) in the individual taxation procedure of the participating person.



Presentation of the development of the capital account and deferred losses pursuant to Section 23a (possible business year 2)



Development of the tax capital account relevant for Section 23a				
Position at start of business year	7397			
Changes from supplementary capital ⁸⁾	7398			
Other changes ⁸⁾	7399			
Position at end of business year	7400			
Development in deferred losses				
Position at start of business year	7401			
Increase by the non-compensable loss of the business year	7402			
Reduction by offsetting against the profit of the business year	7403			
Reduction due to a contribution surplus or actual liability claim Please enter this amount under code 509 in form E 1 or E 7 of the relevant participating party	7405			
Position at end of business year	7406			

⁸⁾ An increase in the capital account must be entered with a positive sign, and a decrease with a negative sign.

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

