# 1. Registration with FinanzOnline

1.1. Getting started with FinanzOnline

Natural persons:

You can get started with FinanzOnline using:

- ID Austria or eIDAS login
- Access data For information on issuing access data, see point 1.2.

Non-natural persons:

For non-natural persons, the login to FinanzOnline is carried out exclusively using access data (for issuing the access data, see point 1.2.).

After entering FinanzOnline for the first time with the new access data, a supervisor can be created who has all authorizations.



# 1.2. Issuance of access data

# Natural persons:

The disclosure of access data takes place at the request of the natural person or their legal representative. Submitting an application through an authorized representative requires a certified special power of attorney.

The following application options are available:

- Online finanzonline.bmf.gv.at – Link "To online registration" You can find an English help for the registration here: <u>online initial registration</u>
- Submit the registration form in writing <u>FON 1</u> ' at any tax office You can find an English help for the registration here: <u>FON 1-UK</u>
- In person at any tax office The following documents must be submitted:
  - Registration form '<u>FON 1</u>' an English help for the registration can be found here: <u>FON 1-UK</u>
  - o Official photo ID (driver's license, passport, ID card or disability pass)
- Via a video-based electronic procedure (video identification procedure) This option is only available to you if you live in a country where no elDAScompliant electronic identification is available. More information can be found here: <u>Video identification procedure</u>

# Non-natural persons:

The disclosure of access data takes place at the request of the legal representative of the non-natural person. Submitting an application through an authorized representative requires a certified special power of attorney.

The following application options are available:

- In person at any tax office The following documents must be submitted:
  - Registration form '<u>FON 1</u>' an English help for the registration can be found here: <u>FON 1-UK</u>
  - Proof of the power of representation under corporate law (e.g. company register extract, articles of association, statutes)
  - o Official photo ID (driver's license, passport, ID card or disability pass)
- About a video-supported electronic procedure (video identification procedure) You can find more information about this here: <u>Video identification procedure</u>

After successful registration you will receive the following access data:

- Participant identification (TID)
- User identification (BENID)
- Password

The access data is either handed over personally to the tax office or sent with a return receipt letter (RSa).

# 2. Submission of declarations

#### 2.1. Income tax return

To file your income tax or corporation tax return, select "Eingaben" (entries) from the menu and then select "Erklärungen" (declarations).

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# Auswahl der Erklärung

Art der Erk	clärung
O Umsatzsteu	iervoranmeldung (inkl. Berichtigung)
O Zusammenf	fassende Meldung
O Stiftungsein	- igangssteuererklärung
O Wettgebühr	renabrechnung
O Glücksspiela	abrechnung
O Flugabgabe	- Luftfahrzeughalter
⊖ Kapitalertra	igsteuer-Anmeldung
Einkommen	nsteuererklärung Income tax return
C Einkommen	Income tax return (with limited liability to pay taxes)
O Umsatzsteu	iererklärung
O Kommunals	steuererklärung
O Kommunals	steuererklärung im Fall der Schließung der einzigen Betriebsstätte in einer Gemeinde
O Flugabgabe	erklärung - Luftfahrzeughalter
O Sonstige Erk	klärungen
Gültigkeit	der Erklärung
für das Jahr	2023 relevant year
für den Monat	(MM)
Für das Quarta	
	Weiter

continue

# 2.2. Corporation tax return

To file your corporation tax return, select "Eingaben" (entries) from the menu and then select "Erklärungen" (declarations).

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	Auswahl der Erklärung					
	Art der Erklärung					
	O Umsatzsteuervoranmeldung (inkl. Berichtigun	g)				
	O Zusammenfassende Meldung					
	O Stiftungseingangssteuererklärung					
	O Wettgebührenabrechnung					
	O Glücksspielabrechnung					
	O Flugabgabe - Luftfahrzeughalter					
	O Kapitalertragsteuer-Anmeldung					
	O Erklärung gem. § 6 Abs. 1 GSBG (Beihilfen- und	Ausgleichszahlung)				
	Körperschaftsteuererklärung     Corp	oration tax return				
	O Körperschaftsteuererklärung für unbeschränkt	Corporation tax return for unli	ion tax return for unlimited taxpayers who do not fal			
	O Umsatzsteuererklärung under Section 7 (3) Corporate Income Tax Act 1988					
	O Kommunalsteuererklärung					
	<ul> <li>Kommunalsteuererklärung im Fall der Schließung der einzigen Betriebsstätte in einer Gemeinde</li> <li>Flugabgabeerklärung - Luftfahrzeughalter</li> </ul>					
	O Erklärung über die Stabilitätsabgabe					
	O Sonstige Erklärungen					
	O Erklärung gem. § 6 Abs. 2 GSBG (Beihilfen- und	Ausgleichszahlung)				
	Gültigkeit der Erklärung					
X	für das Jahr	2023 relevant year				
	für den Monat (MM)					

Für das Quartal:



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In the user interface that appears, select the declaration that is relevant to you (income tax return; Income tax return (limited tax liability); Corporation tax return; Corporation tax return for unlimited taxpayers who do not fall under Section 7 (3) Corporate Income Tax Act 1988).

After selecting the relevant declaration, the relevant year must be entered. Then click on "Weiter" (continue) and can enter the data for the income or corporate tax return. To help you fill out, please note the English versions: <u>BMF - Formulare Steuern & Zoll</u>



#### filling in help for the income tax return (E7) (with limited liability to pay taxes) E8:

