**ANNEX 6**

Taxable person:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Tax number:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**INFORMATION REGARDING THE COVERAGE OF TAX LOSS**

**For the period from \_\_\_\_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_ INFORMATION UNDER ITEM  15.2 OF THE TAX RETURN or THE TRANSFER OF THE BALANCE OF THE UNCOVERED TAX LOSS**

 Amounts in euros, including cents

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Tax period | Uncovered tax loss | Change in the amount of the tax loss resulting from a tax audit decision | Takeover of a tax loss resulting from continuation of an activity | Total uncovered tax loss | Coverage of tax loss in the current period | Balance of uncovered tax loss |
| 1  | 2  | 3  | 4  | 5 = 2 + 3 + 4  | 6  | 7 = 5 - 6  |
| Previous periods |   |   |   |   |   |   |
| Current period  |   |   |   |   |   |   |
| **Total**  |  |  |  |  |  |  |

|  |  |
| --- | --- |
|   | Current period: Period for which the return is being compiled.  |
| Do not enter information in the grey fields.

|  |  |  |
| --- | --- | --- |
| Place and date |  | Taxable person’s signature |

 |

# INSTRUCTIONS ON COMPLETING ANNEX 6

**INFORMATION REGARDING THE COVERAGE OF TAX LOSS
(item 15.2 of the tax return or the transfer of the balance of the uncovered tax loss)**

The Information regarding the coverage of tax loss form must be completed:

* in columns 1 to 7, if the taxable person has entered information under item 15.2 of Part V of the return, or they have an uncovered tax loss from previous tax periods, or have incurred a tax loss in the tax period for which they are submitting a return (information under item 14 of the return), or have also taken over the balance of an uncovered tax loss from a legal predecessor in the course of performing their activity. The form must also be completed and submitted if, in the tax period for which they are submitting a tax return, a change in the amount of the tax loss relating to previous tax periods has occurred as a result of a tax audit.
* in columns 1 to 5, with the exception of the ‘Current period’ row in column 2, and in column 7, if the taxpayer completes Part VI of the tax return and has an uncovered tax loss from previous tax periods, or has also taken over the balance of an uncovered tax loss from a legal predecessor in the course of performing their activity. The form must also be completed and submitted if, in the tax period for which the taxable person is submitting a tax return, a change in the amount of the tax loss relating to previous tax periods has occurred as a result of a tax audit.

The Information regarding the coverage of tax loss form must be completed in euros, including cents.

## Column 1 – Tax period

Enter still-uncovered tax losses from previous tax periods in the ‘Previous periods’ row, where ‘Current period’ means the tax period for which the tax return is being compiled.

## Column 2 – Uncovered tax loss

Enter the amount of the tax loss from previous tax periods that the taxable person has not yet covered and is able to cover in subsequent periods when they determine the tax base from activities on the basis of actual income and expenses (information from the last column of the Information regarding the coverage of tax loss from a previous tax period form). Enter the tax loss from previous periods, which is item 14 of Part V of the return, in the ‘Current period’ row.

## Column 3 – Change in the amount of the tax loss resulting from a tax audit decision

Enter the amount corresponding to the difference between the tax loss established in any tax audit and the tax loss established in the tax return. If, in the course of the tax audit procedure, the tax loss was found to be lower than the tax loss in the taxable person’s return, enter the difference with a minus sign. Enter those changes that result from a tax audit in the period for which the return is being compiled and that have not yet been included in the Information regarding the coverage of tax loss form – Annex 6 of the return for the previous period.

## Column 4 – Takeover of a tax loss resulting from continuation of an activity

Enter in this column the amount of the uncovered tax loss shown by the legal predecessor for each tax period in the return at the end of the performance of the activity that has been taken over. If an activity is continued by another private individual subject to the conditions set out in Article 51(4)(1) and Article 51(9) ZDoh‑2, according to the seventh paragraph of the same article the uncovered part of the loss is deemed to have been taken over by the new person as if the activity had not ceased.

## Column 5 – Total uncovered tax loss

Enter the sum of columns 2, 3 and 4, taking into account any minus sign before the amount in column 3. If the sum is negative, enter 0.

## Column 6 – Coverage of tax loss in the current period

Only those taxable persons that complete Part V of the return may enter this information. Enter the amount of the coverage of the tax loss from previous tax periods, whereby the coverage amount may not exceed the amount in column 4. The total amount of the coverage of the tax loss must be equal to the amount under item 15.2 of Part V of the return and may not exceed 50% of the tax base obtained during the period for which the return is being compiled.

## Column 7 – Balance of uncovered tax loss

Enter the difference between columns 5 and 6.