

# 2018



This form will be read by machine, so please write in **BLOCK CAPITALS** and use **only black** or **blue** ink. Enter amounts in euros and cents (right-justified). Please only return original forms, as copies are not machine-readable. Entries **outside the entry fields** are not machine-readable either.

**Fields highlighted in bold must be filled in in any case.**

Data Protection Policy at [www.bmf.gv.at/datenschutz](http://www.bmf.gv.at/datenschutz) or in printed form at all tax and customs office locations

<b>Tax account N<sup>o</sup></b> Tax office N <sup>o</sup> – Tax N <sup>o</sup> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	10-digit Austrian Social Security N <sup>o</sup> according to e-card <sup>1)</sup> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Date of birth (If there is <b>no</b> social security number, to be filled in at any rate) <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-around;"> <span style="border: 1px solid black; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; width: 20px; height: 20px;"></span> </div>
SURNAME (BLOCK LETTERS) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
FIRST NAME (BLOCK LETTERS) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	TITLE (BLOCK LETTERS) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	

## Income tax return for 2018

**Dear Taxpayer:** If reference is made to statutory provisions without further specification, this is to be understood as meaning the Austrian Income Tax Act 1988 (EStG 1988).

Further information on income tax returns can be found in the completion instructions (**Form E 2**) or on the internet at [www.bmf.gv.at](http://www.bmf.gv.at).

*Please tick as applicable.*

PLEASE DO NOT WRITE INTO THIS GREY FIELD

### 1. Further personal data

1.1 Sex

male     female

1.2 Marital status on 31-DEC-2018 (Please tick only one box)

married/in registered partnership     domestic partnership  
 Single     permanently separated     divorced     widowed

since date (DD.MM.YYYY)

### 2. Current residential address

2.1 STREET (BLOCK LETTERS)

2.2 House N<sup>o</sup>

2.3 Staircase

2.4 Door N<sup>o</sup>

2.5 Country <sup>2)</sup>

2.6 CITY (BLOCK LETTERS)

2.7 Post code

2.8 Telephone N<sup>o</sup>

<sup>1)</sup> Please enter the complete 10-digit insurance N<sup>o</sup> assigned by the Austrian social insurance provider here.

<sup>2)</sup> Please enter the international licence plate N<sup>o</sup>. To be filled in only if you are not currently residing in Austria.

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Bundesministerium  
Finanzen



### 3. Partner <sup>3)</sup>

3.1 SURNAME (BLOCK LETTERS)

3.2 FIRST NAME (BLOCK LETTERS)

3.3 TITLE (BLOCK LETTERS)

3.4 10-digit Austrian Social Security N<sup>o</sup> according to e-card <sup>1)</sup>

3.5 Date of birth (DDMMYYYY) (If **no** social security N<sup>o</sup> available, to be filled in **at any rate**)

### 4. Single-earner tax credit, single-parent tax credit 1 2

4.1  **Single-earner tax credit** is applied for, and I declare that my partner does not claim it.

4.2  **Single-parent tax credit** is applied for.

**Note** concerning Items 4.1 and 4.2: Family allowance for at least one child according to Item 4.3 is required

4.3   **Number of children** for whom I or my partner have/has received family allowance for at least **seven months**. Please use a separate **Supplement L 1k** for each child to consider children for fiscal purposes.

### 5. Amount of the income of the spouse or registered partner

Please tick only if Item 4.1 (single-earner tax credit) has not been ticked.

I declare that the annual income of my spouse or registered partner did not exceed € 6,000 [In this case, there is entitlement to the amount of the increase for the special-expenses basket (23.1, 23.2), a lower deductible for extraordinary burdens (Form L 1ab) and disability-related expenses of the spouse or registered partner (Form L 1ab)].

### 6. Increased pensioner deduction

I request the increased pensioner deduction. (Prerequisites: Own pension income not more than € 25,000, no entitlement to tax deductions pursuant to item 4, married or living in a registered partnership – income of the spouse or registered partner not exceeding € 2,200 per year).

### 7. Multiplechild bonus 3

I claim the multiplechild bonus **for 2019**, as for 2018 at **least temporarily** family allowance for at least 3 children was received, and the income revenue of the household did not exceed € 55,000.

If you have lived in a marriage, domestic partnership or registered partnership for more than 6 months, the income revenue of the spouse/partner must also be considered when calculating the limit of € 55,000.

### 8. Standard taxation option for operational/private capital yields and income from Real estate sales

8.1  I request taxation of the operational and/or private **capital yields** to which a special tax rate is applicable, according to the general tax rate (standard taxation option pursuant to § 27a V) 4

8.2  I request the taxation of business and/or private capital gains concerning **real estate** (real estate sales and withdrawals of business premises), to which the special tax rate is applicable, in accordance with the general tax rate (standard taxation option pursuant to § 30a II) 5

### 9. Application for unlimited tax liability (§ 1 IV)

For the application for unlimited tax liability, please use the supplement L 1i (Item 6 of Form L 1i).

<sup>1)</sup> Please enter the complete 10-digit insurance N<sup>o</sup> assigned by the Austrian social insurance provider here.

<sup>3)</sup> **Partners** are only spouses, registered partners or cohabitants with at least one child for whom the family allowance was received for at least seven months (§ 106 III). They are hereinafter referred to as "partners" unless stated otherwise.





r) Creditable <b>foreign withholding tax</b> attributable to operating capital yields subject to the special tax rate of <b>25%</b>	<input type="text" value="17"/>	<input type="text" value="923"/>	+	<input type="text" value="924"/>	+	<input type="text" value="925"/>	+
on <b>capital gains</b> relating to <b>business premises</b> (real estate income tax, foreign tax, special advance payment)							
s) <b>Real estate income tax</b> totalling <b>30%</b> if and insofar as it is attributable to operating income from real estate sales		<input type="text" value="964"/>	+	<input type="text" value="965"/>	+	<input type="text" value="966"/>	+
t) <b>Real estate income tax</b> totalling <b>25%</b> if and insofar as it is attributable to operating income from real estate sales		<input type="text" value="583"/>	+	<input type="text" value="584"/>	+	<input type="text" value="585"/>	+
u) <b>Special advance payment</b> to the amount of <b>30%</b> , if and insofar as it is attributable to operating income from real estate sales <sup>6)</sup>		<input type="text" value="967"/>	+	<input type="text" value="968"/>	+	<input type="text" value="969"/>	+
v) <b>Special advance payment</b> to the amount of <b>25%</b> , if and insofar as it is attributable to operating income from real estate sales <sup>6)</sup>		<input type="text" value="589"/>	+	<input type="text" value="590"/>	+	<input type="text" value="591"/>	+
w) Creditable <b>foreign tax</b> to be credited that is attributable to income from operational real estate sales that is subject to the special tax rate of <b>30%</b>		<input type="text" value="970"/>	+	<input type="text" value="971"/>	+	<input type="text" value="972"/>	+
x) Creditable <b>foreign tax</b> to be credited that is attributable to income from the operational real estate sales that is subject to the special tax rate of <b>25%</b>		<input type="text" value="586"/>	+	<input type="text" value="587"/>	+	<input type="text" value="588"/>	+

Income included in code <b>330</b> , which in accordance with Annex 2 to the Austrian Farmers' Social Insurance Act has the effect of establishing a contribution (e.g. income from commercial livestock farming and plant production)	<input type="text" value="491"/>
Income included in code <b>330</b> that increases the contribution pursuant to Annex 2 to the Austrian Farmers' Social Insurance Act (e.g. income from secondary agricultural and forestry activities)	<input type="text" value="492"/>

13. On-hold regulations (§ 2 IIa and § 23a)	
<b>The operating income includes losses not eligible for compensation within the meaning of § 2 IIa:</b>	a) Own operation <input type="text" value="19"/> <input type="text" value="341"/> +
	b) Participations <input type="text" value="20"/> <input type="text" value="342"/> +
<b>Losses from previous years that can be offset are to be offset with positive operating income to the amount of:</b>	a) Own operation <input type="text" value="21"/> <input type="text" value="332"/> -
	b) Participations <input type="text" value="21"/> <input type="text" value="346"/> -
Loss eligible for compensation or carryforward, respectively, pursuant to § 23a from a contribution excess (a liability claim) that has not reduced the result from the participation in the partnership (amount from code <b>9405/7405</b> of Supplement E 6a-1)	<input type="text" value="22"/> <input type="text" value="509"/> -
<b>Non-operating income</b> includes losses not eligible for compensation within the meaning of § 2 IIa	<input type="text" value="23"/> <input type="text" value="371"/> +
Losses from previous years are to be offset with positive <b>non-operating income</b> to the amount of:	<input type="text" value="24"/> <input type="text" value="372"/> -

14. Earnings from employment	
14.1 <input type="text" value=""/>	<b>Number of domestic salary- or pension-paying bodies in 2018</b> <b>Note:</b> If there are no remunerations, please enter the value 0 (zero). Enclosing pay slips is <b>not</b> required.  If you have received several pensions that have already been <b>jointly taxed</b> , you must specify <b>a single agency paying out the pension</b> for these jointly taxed pensions. <b>The following remunerations are not included in the "number of salary- or pension-paying bodies":</b> Sickness benefits, payments on the basis of a service voucher, unemployment benefits, poverty relief support, temporary support, nursing care allowances and maternity and parental benefits, compensations for military, cadre or weapon exercises, reimbursed compulsory contributions to social insurance, remuneration from the insolvency compensation fund, maternity allowance, sick pay, rehabilitation allowance, continued training and part-time education allowance, etc., remuneration from a company pension scheme or remuneration from the construction worker, holiday and severance pay fund.
14.2 Tax-free income on the basis of international agreements (e.g. UNO, UNIDO)	<input type="text" value="25"/> <input type="text" value="725"/>
For income from employment <b>without</b> wage tax deduction, please use <b>Supplement L 1i</b> .	
<b>Income subject to wage tax:</b> The amount of income from employment in accordance with code <b>245</b> of the pay slip must be communicated by the paying office to the company tax office and therefore <b>does not need to be entered</b> by you.	

<sup>6)</sup> Please note: Please enter here only the amount that has been paid as a special advance payment for commercial real estate sales. A real estate income tax paid is to be entered not here, but in codes **964/965/966** or **583/584/585**.



**15. Income-related expenses** (without crediting against the lump sum for income-related expenses of € 132), **lump sum for commuters/commuters' euro** (codes **718** and **916** are to be filled in jointly) Explanations of the lump sum for commuters/commuters' euro and the increased transportation deduction can be found in the Tax Book 2019. 26

<p>15.1 <b>Lump sum for commuters – actual annual amount due</b> To be filled in only if not already considered by your employer to the correct amount. Calculation according to commuter calculator at <a href="http://www.bmf.gv.at/pendlerrechner/">www.bmf.gv.at/pendlerrechner/</a></p>	<b>718</b>												
<p>15.2 <b>Commuters' euro (tax credit) – actual annual amount due</b> To be filled in only if not already considered by your employer to the correct amount. The commuters' euro amounts to € 2 per km of the one-way route to the workplace for the calendar year as can be seen from the commuter calculator. Calculation according to commuter calculator at <a href="http://www.bmf.gv.at/pendlerrechner/">www.bmf.gv.at/pendlerrechner/</a></p>	<b>916</b>												
<p>15.3 Trade union membership fees and other contributions to occupational or professional associations and interest groups – <b>actual annual amount due</b> – with the exception of works council contributions. To be filled in only if not already considered by your employer to the correct amount.<sup>7)</sup></p>	<b>717</b>												
<p>15.4 Compulsory contributions due to marginal employment and compulsory contributions for co-insured relatives and social security contributions paid in by the insureds themselves (e.g. SVdGW), with the exception of works council contribution</p>	<b>274</b>												
<p><b>Further income-related expenses</b> are to be entered here. Please enter the respective annual amount of the expenses less tax-free reimbursements or remunerations. If the income-related expenses are less than € 132 per year, no entry is required.</p>													
<p>15.5 Exact designation of your job-related activity (e.g. "cook", "saleswoman"; "employees" or "worker" is not sufficient)</p>													
<p>15.6 Work equipment (in case of purchases over € 400 only depreciation for wear)</p>	<b>719</b>												
<p>15.7 Specialised literature (no general educational works such as encyclopaedias, reference works, newspapers, etc.)</p>	<b>720</b>												
<p>15.8 Expenses for job-related travel (<b>without</b> travel expenses residence/workplace and trips home)</p>	<b>721</b>												
<p>15.9 Training, continued training and retraining costs</p>	<b>722</b>												
<p>15.10 Costs for journeys home</p>	<b>300</b>												
<p>15.11 Costs for two households</p>	<b>723</b>												
<p>15.12 Other income-related expenses not included in 15.6 to 15.11 (e.g. works council contribution)</p>	<b>724</b>												
<p>15.13 To assert a lump sum for occupational or professional groups, please enter the following data:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%; vertical-align: top;"> <p><b>A:</b> Performing artists <b>B:</b> Stage staff, movie actors and actresses <b>F:</b> Persons working in the TV industry <b>J:</b> Journalists <b>M:</b> Musicians</p> </td> <td style="width: 33%; vertical-align: top;"> <p><b>FM:</b> Forestry workers with power saw <b>FO:</b> Forestry workers without a motor saw, Rangers, professional hunters in the forest ranger service <b>HA:</b> House caretakers, as far as they are subject to the Austrian House Caretaker Act <b>HE:</b> Home workers</p> </td> <td style="width: 33%; vertical-align: top;"> <p><b>V:</b> Travelling salespersons <sup>10)</sup> <b>P:</b> Members of a city, municipal or local council <b>E:</b> Expatriates within the meaning of § 1 XI of the Ordinance <sup>7), 8)</sup></p> </td> </tr> </table> <table style="width: 100%; border: none; margin-top: 10px;"> <thead> <tr> <th style="width: 33%;">Occupation/Profession <sup>9)</sup></th> <th style="width: 33%;">Periods of activities: Start (DDMM) – End (DDMM)</th> <th style="width: 33%;">Reimbursements <sup>10)</sup></th> </tr> </thead> <tbody> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; text-align: center;">to</td> <td style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; text-align: center;">to</td> <td style="border: 1px solid black; height: 20px;"></td> </tr> </tbody> </table>		<p><b>A:</b> Performing artists <b>B:</b> Stage staff, movie actors and actresses <b>F:</b> Persons working in the TV industry <b>J:</b> Journalists <b>M:</b> Musicians</p>	<p><b>FM:</b> Forestry workers with power saw <b>FO:</b> Forestry workers without a motor saw, Rangers, professional hunters in the forest ranger service <b>HA:</b> House caretakers, as far as they are subject to the Austrian House Caretaker Act <b>HE:</b> Home workers</p>	<p><b>V:</b> Travelling salespersons <sup>10)</sup> <b>P:</b> Members of a city, municipal or local council <b>E:</b> Expatriates within the meaning of § 1 XI of the Ordinance <sup>7), 8)</sup></p>	Occupation/Profession <sup>9)</sup>	Periods of activities: Start (DDMM) – End (DDMM)	Reimbursements <sup>10)</sup>		to			to	
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Occupation/Profession <sup>9)</sup>	Periods of activities: Start (DDMM) – End (DDMM)	Reimbursements <sup>10)</sup>											
	to												
	to												
<p><b>Total income from employment</b> (does not have to be filled in)</p>													

**16. Income from capital assets**

For income from capital assets, please use Supplement E 1kv.

<sup>7)</sup> If the employer has already considered the correct amount, no entry needs to be made here. Otherwise, the total amount is to be entered.

<sup>8)</sup> Only employees who are temporarily employed in Austria on behalf of a foreign employer within the framework of an employment relationship with an Austrian employer. For details see the Ordinance on the Establishment of Average Rates of Income-Related Expenses.

<sup>9)</sup> Brief designation of the professional or occupational group

<sup>10)</sup> Cost reimbursements received from the employer (with the exception of cost reimbursements to expatriates) concerning travel expenses within the meaning of § 26 IV of the Austrian Income Tax Act 1988). **From 2018 on, cost reimbursements must be indicated here for travelling salespersons as well.**







17. Earnings from rentals and leasing		
17.1	From land and buildings – Result from Supplement(s) E 1b	
17.2	As a participant – Result from Supplement E 11	
17.3	Income from the sale of claims to tenancy or lease fees (§ 28 I 4)	546
17.4	Income from the granting of rights-of-way (§ 107), which is taxable <input type="checkbox"/> to the amount of 33% of the amount paid out <input type="checkbox"/> as certified by an expert opinion.	27 547
17.5	Other income from rentals and leasing (e.g. income from business leasing after discontinuation of a business)	373
<b>Total of 17.1 to 17.5</b>		<b>370</b>
17.6	Deductible one-fifteenth amounts of a loss from private real estate sales in the assessment year in accordance with Item 18.1.3 or a previous year (maximally balance from Items 17.1, 17.2 and 17.3)	34 973
17.7	<input type="checkbox"/> I request that 60% of the loss from private real estate sales in the assessment year be offset against the balance from income from rentals and leasing in accordance with Items 17.1, 17.2 and 17.3. To be considered (60% of the amount pursuant to Item 18.1.3, maximally the balance)	974

18. Income from private real estate sales 28		
<input type="checkbox"/> The sale (also) relates to real estate previously withdrawn from business assets at book value.		
<b>18.1 Income from the real estate sales to which the special tax rate is applicable</b>		30% 29
		25% 30
18.1.1	Income from real estate sales determined at a flat rate (§ 30 IV "Legacy assets") (14% of the sale proceeds; § 30 IV 2)	31 985 + 572 +
	Income from real estate sales after reclassification (60% of the sale proceeds; § 30 IV 1)	32 986 + 573 +
<input type="checkbox"/> In the determination of the income pursuant to codes <b>985/986</b> or <b>572/573</b> , respectively, a subsequent recognition of preferentially treated manufacturing expenses was made (§ 30 IV last sentence).		
18.1.2	Income from real estate sales not calculated at a flat rate (§ 30 III, "New assets" and, in the case of an option pursuant to § 30 V, also "Legacy assets")	33 987 574
18.1.3	<b>Balance from codes 985/986/987 and 572/573/574, respectively</b>	34
18.1.4	Creditable <b>real estate income tax</b> , which is attributable to income from private real estate sales and was paid by the party representative <sup>11)</sup>	988 576
18.1.5	Special <b>advance payment</b> paid if and insofar as it is attributable to income from private real estate sales <sup>12)</sup>	989 579
18.1.6	Foreign tax to be credited against income from private real estate sales pursuant to Item 18.1	997 578
<b>18.2 Income from real estate sales subject to the tariff</b>		
18.2.1	Income from real estate sales against pension ("Legacy and new assets"; § 30a IV)	35 575
18.2.2	Creditable foreign tax attributable to income from private real estate sales pursuant to Item 18.2	975

19. Other income		
19.1	Recurring remunerations (§ 29 I)	36 800
19.2	Income from speculative transactions (§ 31) and from the sale of participations (§ 31 of the Austrian Income Tax Act 1988 in the version before the 1 <sup>st</sup> StabG (Austrian Stability Act) 2012)	37 801
19.3	Income from the sale of debt securities and derivatives acquired between 01-OCT-2011 and 31-MAR-2012 (§ 124b CLXXXIV second bullet, 27.5%)	38 503
19.4	Income from benefits (§ 29 III) not to be reported in code <b>548</b>	39 803
19.5	Option fees on the occasion of the granting of line rights-of-way (§ 107 of the Austrian Income Tax Act 1988)	40 548
19.6	Official fees (§ 29 IV)	41 804

**Please note:**

<sup>11)</sup> When exercising the assessment option, if there are several sales transactions, only the real estate income tax paid on those sales transactions that are included in the assessment on the basis of the option may be entered here.

<sup>12)</sup> Please enter here only the amount that has been paid as a special advance payment for private real estate sales. A real estate income tax paid is to be entered not here, but in codes **988/576**.





20. Subsequent taxation			
20.1	Subsequent taxation of <b>foreign losses</b> (§ 2 VIII 4), unless reported in code <b>977</b>	42	792 +
20.2	Amount to be taxed subsequently in the assessment year from the transitional regulation for 2016 until 2018 (§ 124b CCIL)	42	977 +

<b>Total amount of income:</b> (does not need to be filled in)			
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21. Tariff benefits, special cases			
21.1	Income for which I claim the one-half tax rate	43	423
21.2	Profits from debt relief within the meaning of § 36 (code <b>386</b> )		
	Quota to be achieved in %	44	386
21.3	Income that is subject to special taxation for other reasons (type):	45	
21.4	<input type="checkbox"/> I request payment of the tax liability incurred pursuant to § 6 VI a and b for the amount contained in the income in <b>instalments</b> .	46	978
	Of this amount, assets of the		
21.4.1	<input type="checkbox"/> fixed assets ( <b>7 instalments</b> ) account for	46	990
21.4.2	<input type="checkbox"/> current assets ( <b>2 instalments</b> ) account for	46	991
21.5	<input type="checkbox"/> I hereby apply under the provisions of the <b>Austrian Reorganisation Tax Act (Umgründungssteuergesetz)</b> to pay the tax liability in <b>instalments</b> for an amount included in the income.	47	979
	Of this amount, assets of the		
21.5.1	<input type="checkbox"/> fixed assets ( <b>7 instalments</b> ) account for		992
21.5.2	<input type="checkbox"/> current assets ( <b>2 instalments</b> ) account for		993
	The tax liability is		
	<input type="checkbox"/> to be determined according to the tariff		
	<input type="checkbox"/> using a tax rate of 27.5% (partial limitation of the taxation right)		
21.6	<input type="checkbox"/> I request, pursuant to § 27 VI 1 a, <b>not to determine</b> the tax liability for an amount included in the income of	48	806
21.7	<input type="checkbox"/> Pursuant to section § 27 VI 1 d in conjunction with § 6 VI c and d, I hereby apply for payment of the tax liability for an amount included in the income in <b>seven instalments</b> .	49	980
21.8	Minimum corporation tax to be offset after conversion (§ 9 VIII Austrian Reorganisation Tax Act)		309
21.9	<input type="checkbox"/> I claim a settlement allowance for the assessment period in accordance with § 103 Ia to the amount of	50	983
21.10	<input type="checkbox"/> For the assessment period, I claim elimination of the additional tax burdens arising from an inflow by applying a flat-rate average tax rate (§ 103 I in conjunction with the Austrian Settlement Facilitation Ordinance (Zuzugsbegünstigungsverordnung) 2016, BGBl. II Nr 261/2016). The amount by which the tax according to tariff is reduced by applying the privileged tax rate is to be entered in code <b>375</b> .		51
21.11	Deduction items (settlement facilitation, taxes to be credited)	52	375

22. Foreign income			
22.1	Included in the income are the following: Foreign income for which Austria has the taxation right (excluding income pursuant to Items 10–12 g, j, k, l, m, n, excluding income from private real estate sales pursuant to Item 18, excluding income from capital assets as per Supplement E 1kv and excluding income pursuant to code 359 of Supplement L 1i)	53	395
22.2	To income in accordance with code 395, a creditable tax is attributable (excluding creditable taxes in accordance with Items 10–12 q, r, w, x, excluding creditable taxes pursuant to Supplement E 1kv and Supplement L 1i) totalling	53	396
22.3	Not to be included in the income are the following: Tax-exempt foreign income subject to the progression proviso not included in code <b>453</b> of Supplement L 1i.	54	440
22.4	Foreign losses In the determination of the income, <b>foreign losses</b> determined under Austrian tax law were considered <b>maximally</b> to the extent of the loss under foreign tax law (Note: Code <b>746</b> and/or <b>944</b> must <b>at any rate</b> be filled in if foreign losses are taken into account.)		
22.4.1	Losses considered from countries with which <b>comprehensive administrative assistance</b> exists	55	746
22.4.2	Losses considered from countries with which <b>no comprehensive administrative assistance</b> exists	55	944



**23. Special expenses** 56**Please note:**

- **Compulsory contributions to a legally recognised church or religious community,**
- **donations to benefited recipients, and**
- **contributions for voluntary continued insurance in the statutory pension insurance and for the subsequent acquisition of insurance times**

will now be considered only on the basis of an **electronic communication** if they have been paid to a domestic organisation. The prerequisite for the communication is that you have informed the organisation of your first and last name or surname and your date of birth. **Without this data disclosure, the amounts cannot be considered for tax purposes.**

The amounts communicated for you are **automatically used** in your (employee) tax assessment. You therefore no longer have to make any entries. The amounts are stated in your tax office decision and in FinanzOnline.

If any amounts paid by you have been communicated **incorrectly or not at all** due to an error on the part of the payee (e.g. benefited recipient, religious community), please contact the payee directly for clarification. Correction shall be effected by a **corrective communication or by a subsequent communication**, respectively.

For any consideration deviating from the data communicated, or for consideration of special expenses to foreign organisations, use Supplement **L 1d**.

23.1	Sum of all insurance premiums and contributions (voluntary sickness, accident, life insurance, health insurance, survivors' pensions and death funds), pension fund contributions, voluntary higher insurance within the scope of statutory pension insurance <b>Deductible only until 2020, if contract/application concluded/submitted before 01-JAN-2016</b>	<b>455</b>	
23.2	Sum of all contributions and repayments of loans and interest made for the creation, construction or renovation of housing <b>Deductible only until 2020 if measure started before 01-JAN-2016.</b>	<b>456</b>	
23.3	Pensions or permanent liabilities	<b>280</b>	
23.4	Tax consultancy costs	<b>460</b>	
<b>23.5</b>	<b>Deduction of losses</b> <span style="border: 1px solid black; padding: 0 2px;">57</span> Pending loss deductions from previous years (total amount of all deductible losses)	<b>462</b>	

**24. Extraordinary burdens**

For the assertion of extraordinary burdens please use Supplement **L 1ab**; for the assertion of extraordinary burdens for children, please use Supplement(s) **L 1k**.

**25.**  Due to my political persecution in the period from 1938 to 1945, I have a victim pass and/or an official certification.

**26. Tax office decision on tax allowances** 58

26.1  I do not want a tax office decision on tax allowances.

26.2  I request a lower tax office decision on tax allowances annually totalling **449**

**Please attach to this disclosure also the supplements required in your case: E 1a/E 1a-K, E 1b, E 1c, E 1kv, E 11, L 1ab, L 1d, L 1k, L 1i and E 108c**

I certify that the above information is **correct and complete** to the best of my knowledge and belief. I understand that the information will be checked, and that incomplete or incorrect disclosure of information is punishable. Should I subsequently find that the above declaration is incorrect or incomplete, I will inform the tax office without delay (§ 139 of the Austrian Federal Tax Code).

**Information on the intergovernmental exchange of information:**

On the basis of international agreements, the Austrian tax administration receives information on foreign income or foreign assets concerning persons resident in Austria, and forward information on Austrian income or foreign assets concerning persons resident abroad to the foreign tax authorities. You can find information on the correct and complete consideration of your personal circumstances in your tax return on the homepage of the Federal Ministry of Finance, or in the information material available from the tax offices.

**IMPORTANT NOTE:** Please **do not send any original documents**, as all documents arriving at the tax office will be destroyed after electronic recording in accordance with the data protection regulations! However, retain these for at least **7 years** for a possible inspection.

**You can also submit this declaration electronically at [www.bmf.gv.at](http://www.bmf.gv.at) (FinanzOnline). FinanzOnline is available to you free of charge around the clock. You do not need any special software.**

Tax representation (name, address, phone N<sup>o</sup>)

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Date, signature