



Completion instructions for Supplement L 1d for 2018

With the Supplement **L 1d** to Form L 1, E 1 or E 7, you can request special expenses to be **considered differently** from the communication, or report that you have paid special expenses to **foreign organisations**. If you have operating income and use Form E 1 or E 7, you can make supplementary entries here.

When do you use Form L 1d?

- You want a **church tax payment** that you have made for your partner¹⁾ or a child²⁾ to be considered for you (read **item A**).
- You want a **church tax payment** communicated **not** to be considered for you, or to be considered to a **lesser extent**, because your partner¹⁾ or a parent has **paid this for you** (read **item B**).
- You have made payments to a **foreign** benefited organisation or a to **foreign** church/religious community (read **item C**).
- You have subsequently acquired additional insurance periods **before 2017** and want – as before – to deduct the single premium over **ten years** (read **item D**).
- You have subsequently acquired additional insurance periods for yourself in **2018** and want to deduct the single premium over **ten years** (read **item E**).
- In **2018**, you have **subsequently acquired** insurance periods **for your partner**¹⁾ **or a child**²⁾ or made payments for voluntary continued insurance for these persons (read **item F**).
- You want a subsequent acquisition of insurance periods/a voluntary continued insurance communicated **not** to be considered for you, or to be considered to a **lesser extent**, because your partner¹⁾ or a parent **has paid this for you** (read **item G**).
- You want **employee benefits** to be treated as **special expenses** (read **item H**).
- You want to correct the communication for **employee benefits** (read **item I**).

A. You have paid church tax payments for your partner or a child

Fill in **item 2** and **item 3**.

Please note:

- You can check in **FinanzOnline** which amount was communicated for you
- In each case, the amount is communicated that was notified and credited to the contribution account. Even for joint contribution notification (shared contribution account of spouses), separate communications take place. In FinanzOnline you can see which amount has been communicated in each case.

- The amount communicated is included in the tax office decision.
- But if you **wish to deduct more** because you have paid for your partner or child as well, please use Form L 1d.

Example:

The married couple Andrea and Franz K. has been notified to pay € 350 in church tax payments for 2018. The two consult FinanzOnline about the amount the Church has communicated in each case. The amounts are € 50 for Andrea K. and € 300 for Franz K. According to the Church's calculations, this corresponds to the shares respectively due. But since Franz K. earns more than Andrea K., he has paid the entire amount of € 350. Therefore, he wants to deduct not only the € 300 communicated but a total of € 350.

How to do that?

In **item 3**, Franz K. enters the amount of € **350** in **code 458**. In **item 2**, he reports Andrea K. with her social security number. If there is no social security number, in any case the date of birth must be indicated.

What do these entries do?

For Franz K., church tax payments of € 350 will be considered. If Andrea K. then submits a Form L 1 (E 1) herself, no church tax payments will be considered for her – deviating from the communication –, because she has not paid any either.

Please note:

- The church tax payment can always be deducted only by the one who **paid** it.
- Whoever enters **higher** church tax payments in code 458 than communicated on his/her behalf, reports that he/she has paid the surplus for the person referred to in item 2 (partner or child). This amount can thus can **no longer be considered** there.
- A **maximum of € 400** is deductible for each person. This applies also if contributions are made for the partner or for a child.
- Amounts entered in code 458 that **exceed € 400 cannot be considered**, neither for the partner nor for the child, because they were not paid by them.

Does the person whose contribution was paid have to do anything?

Read **item B**.

¹⁾ **Partners** are spouses and registered partners. Furthermore cohabitantes with at least one child for whom family allowance has been received for at least seven months (§ 106 III). They are hereinafter referred to as partners, unless stated otherwise.

²⁾ A **child** in the fiscal sense is a child for whom you or your partner have received family allowance for at least seven months in the assessment year, or for whom you are entitled to the support money deduction for at least seven months.



You have paid church tax payments for more than one person?

Example:

Anton B. has paid a total of € 380 in church tax payments, namely € 250 for himself, € 80 for his wife Karin B., and € 50 for his son Thomas B. He would therefore like to deduct € 380.

How to do that?

He enters **€ 380** in **item 3** in **code 458**. In **item 2**, he reports Karin B. with her social security number. In addition, he declares that he has paid not only for her but also for another person, by ticking the appropriate **box** in **item 3**.

What does that do?

The tax office determines which persons are affected, in order to ensure overall correct consideration.

B. Church tax payments were made for you by your partner or a parent

Fill in **item 2** and **item 3**.

Example:

The married couple Andrea and Franz K. has been notified to pay € 350 in church tax payments for 2018. The two consult FinanzOnline about the amount the Church has communicated in each case. The amounts are € 50 for Andrea K. and € 300 for Franz K. According to the Church's calculations, this corresponds to the respectively due shares. But since Franz K. earns more than Andrea K., he has paid the entire amount of € 350.

Andrea K. would therefore like to request the € 50 communicated not to be considered for her, as Franz K. did claim this amount in his tax return (Supplement L 1d).

How to do that?

In **code 458** in **item 3**, Andrea K. enters the amount paid by her, i.e. **€ 0**. In **item 2**, she reports Franz K. with his social security number. If there is no social security number, in any case the date of birth must be indicated.

What do these entries do?

For Andrea K., the amount of code 458, i.e. € 0, is considered. If Franz K. reports the amount of € 350 in his tax return (Supplement L 1d) in code 458, this amount is fully considered for him.

Please note:

If it is **not** requested that – in deviation from the communication – a lower amount or no amount at all be considered, the **amount communicated** will be used. This amount will then no longer be considered in the case of a later assessment of a partner (parent), even if this person claims it with Form L 1d.

If, in the case of an earlier assessment of a partner (parent), a higher amount was considered using the code 458 – in deviation from the communication –, the share of the other partner (child) is reduced by the surplus. You therefore do not need to submit Form L 1d if the total amount commun-

cated for you has already been deducted by your partner (one parent) in the notice of assessment.

Correct indication of the amount to be considered by you (even 0 (zero), if there is nothing to consider) ensures that the church tax payments are assigned **correctly in their entirety**, so that **no subsequent corrections are necessary**.

C. You have made payments to a foreign benefited organisation or a foreign church/religious community

Fill out **item 4**.

Foreign organisations that do not have a permanent local facility in Austria are not obliged to communicate special expenses data. If you have made donations or obligatory church contributions to such organisations, enter the corresponding amounts in **item 4** in **code 281** (donations) or **code 282** (church tax payments).

Please note:

- Payments to domestic organisations that were **not** communicated must not be entered here.
- You must be able to provide proof of payment if asked to do so by the tax office.

D. You have subsequently acquired additional insurance periods before 2017 and want to deduct the single premium over ten years – as before

Fill out **item 5.1**.

Enter the one-tenth amount to be considered in 2018 in **code 283**. This also applies if you have subsequently acquired additional insurance periods for your partner or for a child.

What is the effect of this entry?

The one-tenth amount entered is considered a special expense. One-tenth amounts to be deducted in subsequent years are to be entered in the year in question in Supplement L 1d in code 283.

E. You have subsequently acquired additional insurance periods for yourself in 2018 and want to deduct the single premium over ten years

Fill out **item 5.2**.

Example:

Peter L. subsequently acquired pension insurance periods in 2018 and paid € 5,000 for them. He learns in FinanzOnline that the pension insurance company has communicated the amount of € 5,000 received on his contribution account for him. He would like to deduct € 500 in each of the years from 2018 to 2027.





How to do that?

In **item 5.2**, he requests the ten-year splitting by **ticking the box**.

What does that do?

The tax office considers **€ 500** (one-tenth of the amount of € 5,000 communicated). This amount will also be **automatically considered** in the following nine years. You do **not need to make any entries** for this in the following years.

F. In 2018, you subsequently acquired insurance periods for your partner or a child or made payments for voluntary continued insurance for these persons

Fill in **item 2** and **item 5.3**.

Example:

In 2018, Karl M. subsequently acquired pension insurance periods for his wife Elfriede M. and paid € 3,000 for them. Elfriede M. learns in FinanzOnline that the pension insurance company has communicated the amount of € 3,000 received on her contribution account for her. Since Karl M. has paid the amount, he would like to deduct it, namely over ten years.

How to do that?

In **item 5.3**, Karl M. enters the amount of **€ 3,000** in **code 284**. He also requests the ten-year splitting by **ticking the appropriate boxes**. In **item 2**, he reports Elfriede M. with her social security number. If there is no social security number, in any case the date of birth must be indicated.

What do these entries do?

For Karl M., € 300 will be considered. This amount will also be **considered automatically** in the following nine years, and **no entries** need to be made for this in the following years. If Elfriede M. then submits a Form L 1 (E 1) herself, in deviation from the communication nothing will be considered for her, because she has not paid anything either.

Does the person whose contribution was paid have to do anything?

Read **item G**.

You have subsequently acquired additional insurance periods, or paid for voluntary continued insurance, for more than one person?

Please tick the corresponding **box** in **item 5.3**.

What does that do?

The tax office determines which persons are affected, in order to ensure overall correct consideration.

G. A subsequent acquisition of insurance periods/a voluntary continued insurance was paid by your partner or a parent for you

Fill in **item 2** and **item 5.3**.

Example:

In 2018, Karl M. subsequently acquired pension insurance periods for his wife Elfriede M. and paid € 3,000 for them. Elfriede M. learns in FinanzOnline that the pension insurance company has communicated the amount of € 3,000 received on her contribution account for her. She wants to request the € 3,000 communicated not to be considered for her, however, because her husband Karl M. does claim this amount in his tax return (Supplement L 1d).

How to do that?

In **item 5.3**, Elfriede M. enters **€ 0** in **code 284**. In **item 2**, she reports Karl M. with his social security number. If there is no social security number, in any case the date of birth must be indicated.

What do these entries do?

For Elfriede M., the amount of the code 284, i.e. zero, is considered. If Karl M. specifies the amount of € 3,000 in code 284 in his tax return (Supplement L 1d), this amount is considered in full, or to the amount of € 300 if he also requests the ten-year splitting.

Please note:

- If it is not requested that – in deviation from the communication – a lower amount or no amount at all be considered, the amount communicated will be used. This amount will no longer be considered in the case of a later assessment of a partner (parent), even if this person claims it with Form L 1d.
- If, in the case of an earlier assessment of a partner (parent), a higher amount was considered using code 284 – in deviation from the communication –, the share of the other partner (child) is reduced by this amount. You therefore do not need to submit Form L 1d if the total amount communicated for you has already been deducted by your partner (one parent) in the notice of assessment.
- Correct indication of the amount to be considered by you (even 0 (zero), if nothing is to be considered) ensures that the deductible amount is assigned **correctly in its entirety**, so that **subsequent corrections are not necessary**.

H. You want employee benefits to be considered as special expenses

Fill out **item 6**.

Please note:

- Entries in item 6 are **not permitted** if you submit a Form L 1 (Declaration on the employee tax assessment).

Since employee benefits pursuant to § 4a, § 4b or § 4c are business expenses only to the extent of **10% of the profit** (before consideration of the tax-free profit allowance), any surplus may be considered as special expense.

Example:

The individual entrepreneur Michael H. has donated € 1,200 from his own business assets to a charitable



organisation and failed to disclose his data. Hence no data communication takes place.

His profit (before consideration of the tax-free profit allowance) amounts to € 10,000; in addition, he has income from employment.

Of the donation, Michael H. can consider only € 1,000 (10 % of the profit) as business expenses. He records this amount in the income tax return (Supplement E 1a) in code 9244. However, he would like the remaining € 200 to be considered as special expenses.

How to do that?

In item 6, Michael H. enters the amount of **€ 200** with **POSITIVE leading sign** in **code 285**.

What is the effect of this entry?

For Michael H., in addition to any special expenses from a communication the € 200 are considered as special expenses.

I. You want to correct the communication for employee benefits

Fill out item 6.

Please note:

- Entries in item 6 are **not permitted** if you submit a Form L 1 (Declaration on the employee tax assessment).

If employee benefits (e.g. donations) are recorded in a communication, the communication must be corrected to avoid double counting.

Example:

The individual entrepreneur Johann F. twice donates € 500 to a charitable organisation. He reports his dates to the latter on the occasion of the first donation. On this basis, the organisation communicates € 1,000. Since Johann F. states when preparing the tax return that he made the second donation from company funds, he reports it in the income tax return (Supplement E 1a) in code 9244. Johann F. wishes to report, however, that the amount of € 1,000 communicated also includes the donation of € 500, which he deducts as business expenses.

How to do that?

In item 6, Johann F. enters the amount of **€ 500** with **NEGATIVE leading sign** in **code 285**.

What is the effect of this entry?

For Johann F., the special expenses from the communication are **reduced** by the amount of € 500, so that the correct amount is considered as a special expense.

