

2018



# Supplement L 1d for 2018

to form L 1, E 1 or E 7 for special consideration of special expenses:

- **Consideration of a contribution to a domestic church or religious community deviating from the communication (item 3)**
- **Foreign donations/foreign church tax payments (item 4)**
- **Subsequent acquisition of insurance periods and voluntary continued insurance (item 5)**
- **Only as a Supplement to E 1: Special expenses deduction of company donations/correction of a special-expenses communication for employee benefits (item 6)**

**Important note:**

**This form must NOT be used to correct errors in the automatic communication of special expenses data concerning items 3 and 5.** 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.

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). Tax information can be found in the **Tax Book 2019** (www.bmf.gv.at, Publications) or obtained from your tax office.

This form will be read by machine, so please write in **BLOCK CAPITALS** and use **only black or blue** ink. Enter amounts in € and ¢ (right-justified). Please submit only **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.**

Please see the **completion instructions** for this supplement (**L 1d-Erl**).  
Please use only one supplement per tax return (L 1, E 1 or E 7).

Please tick as applicable.

Data Protection Policy at www.bmf.gv.at/datenschutz or in printed form at all tax and customs office locations

PLEASE DO NOT WRITE INTO THIS GREY FIELD

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Bundesministerium  
Finanzen



<b>1. Personal Data</b>		
1.1 10-digit <b>social security number</b> according to e-card <sup>1)</sup>	1.2 <b>Tax account number</b> <sup>2)</sup> Tax office number – Tax number	1.3 Date of birth (If there is <b>no</b> social security number, to be filled in in any case)
<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>2. Partner <sup>3)</sup>, child <sup>4)</sup> or parent</b> (To be completed for items 3. and/or 5.1 or 5.3 only)		
2.1 SURNAME (BLOCK LETTERS)		
<input type="text"/>		
2.2 FIRST NAME (BLOCK LETTERS) 2.3 TITLE (BLOCK LETTERS)		
<input type="text"/>		<input type="text"/>
2.4 10-digit social security number according to e-card <sup>1)</sup>	2.5 Date of birth (If there is <b>no</b> social security number, to be filled in <b>in any case</b> )	
<input type="text"/>	<input type="text"/>	
<b>3. Consideration of a contribution to a domestic church or religious community deviating from the special-expenses communication</b>		
Make entries here <b>only</b> if the payment is to be considered differently from the data communicated to the tax office and you have paid a contribution for your <b>partner or child</b> , or your partner or a parent has paid your contribution.		
An electronic communication of a contribution to a domestic church or religious community took place for the year 2018. <b>Deviating</b> from this, the following total amount is to be considered for me		<input type="text"/>
- Please note: If you have paid a contribution (also) for your partner or a child, enter the total amount to be considered <b>for you</b> (own contribution and contribution of the other person) here. Please indicate in item 2 whom you have paid for. For this person, your payment cannot be considered.		
- If your partner or a parent has paid for you in whole or in part, enter <b>0 (zero)</b> or the <b>lower amount</b> here. In item 2, please indicate the person for whom the payment is to be considered. This payment cannot be considered for you. If applicable, please disclose:		
<input checked="" type="checkbox"/> I have made a church tax payment for a person (partner/child) not reported in item 2		

1) Please enter the complete 10-digit insurance number assigned by the Austrian social insurance provider here.  
 2) To be completed only if this supplement to Form E 1 is submitted.  
 3) **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.  
 4) **Children** are only children for whom you or your partner have/has received family allowance for at least seven months (§ 106 I), or for whom you are entitled to the support money deduction for at least seven months (§ 106 II).

#### 4. Consideration of foreign donations/foreign church tax payments

4.1 **Donations to foreign** benefited organisations (e.g. charitable organisations, environmental organisations), which are not obliged to transmit data, were paid to the amount of <sup>5)</sup>

281

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4.2 **Mandatory contributions** to a **foreign** church or religious community, which is not obliged to transmit data, were paid to the amount of

282

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#### 5. Subsequent acquisition of insurance periods and voluntary continued insurance

Upon application, a single premium for the **subsequent acquisition of additional periods of insurance** under the statutory social insurance system may be deducted at a rate of **one-tenth** in each of ten consecutive years as a special expense.

##### 5.1 One-tenth amount to be considered from a single premium paid before 2017

If you have requested splitting of the single premium for the subsequent acquisition of insurance periods over ten years already **before 2017**, please enter here the tenth to be considered for 2018. Also if you have applied for the one-tenth deduction for your partner or child before 2017, the amount due in 2018 must be entered here.

The following one-tenth amount is to be considered for the 2018 assessment

283

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##### 5.2 One-tenth amount to be considered from a single premium paid in 2018

If you have paid a single premium in **2018** for the subsequent acquisition of insurance periods, you can request the ten-year splitting here.

I request the ten-year splitting of the single premium paid by me and included in the communication for 2018 <sup>6)</sup>

##### 5.3 Consideration deviating from the special-expenses communication in case of of voluntary continued insurance or subsequent acquisition of additional insurance periods

For the **year 2018**, an electronic communication of an amount for a voluntary continued insurance or for a subsequent acquisition of insurance periods was done. **Deviating** from this, the following amount is to be considered for me

284

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For the amount indicated in code **284**, I request the ten-year splitting <sup>6)</sup>

If you have paid for your partner or a child, enter the amount to be considered **for you** here. Please indicate in item 2 whom you have paid for. For this person, your payment cannot be considered any longer. If applicable, please disclose:

For a person (partner/child) not reported in item 2, I have paid the voluntary continued insurance/ subsequent purchase of insurance periods

If your partner or a parent has paid for you in whole or in part, enter **0 (zero)** or the **lower amount** deviating from the communication here. In item 2, please indicate the person for whom the payment is to be considered. This payment cannot be considered for you.

#### 6. Only as a supplement to Form E 1: Special expenses deduction of employee benefits/correction of a special-expenses communication for employee benefits

##### 6.1 Special expenses deduction for company donations

Insofar as employee benefits pursuant to § 4a, § 4b or § 4c (e.g. donations) exceed 10% of the operating profit (before consideration of a tax-free profit allowance), they may be considered in the assessment as special expenses (§ 18 I 7 in conjunction with § 18 VIII 3 lit. b). In code 285, you can enter the amount **with a positive leading sign** that exceeds the above limit amount and is not recorded in a special-expenses communication. This amount is considered in addition to the amount communicated as a special expense.

##### 6.2 Correction of a special-expenses communication for employee benefits

If a benefit (e.g. a donation), which is to be considered as a business expense, is (also) included in a special-expenses communication, you can correct the communication in code 285. The amount is to be indicated in Form E 1a/E 1a-K in the relevant code (9243, 9244, 9245, 9246, 9261, 9262) and to be entered in code 285 **with negative leading sign**. This amount is deducted from the amount considered as a special expense on the basis of the communication.

+/- <sup>7)</sup>

Special-expenses deduction of operational donations or correction of a special-expenses communication, respectively

285

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<sup>5)</sup> Only donations to organisations that are listed in the "List of Benefited Institutions (e.g. donations, churches, insurances, etc.)" and do not have a permanent local facility in the country may be entered here.

<sup>6)</sup> One-tenth of the amount is considered. The remaining tenths will be automatically considered in the following nine years in the context of the assessment. A separate application in Supplement L 1d is no longer required.

<sup>7)</sup> Please always indicate the appropriate leading sign.

I certify that the above information is **correct and complete** to the best of my knowledge and belief (please pay attention to mandatory fields). I am aware that false or incomplete information constitutes a punishable offence.

**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, telephone/fax number)

Date, signature