



2018

## Supplement L 1i for 2018

### to Form L 1 or E 1

- **Income from employment without wage tax deduction**
- **Additional disclosures where certain cross-border criteria are met**
- **Application for unlimited tax liability (§ 1 IV)**

*Please note: This supplement may not be attached to an income tax return for taxpayers with limited liability to pay taxes (Form E 7). If, as a taxpayer with limited liability to pay taxes, you have received only income from employment, please complete Forms L 1 and L 1i. If you have received any other income, please use Form E 7.*

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

*Tax information can be found in the **Tax Book 2019** ([www.bmf.gv.at/Publications](http://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 tick as applicable.*

#### 1. Personal Data

1.1 10-digit social security number  
according to e-card <sup>1)</sup>

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**1.2 Tax account number**

Tax office number – Tax number <sup>2)</sup>

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1.3 Date of birth (If there is **no** social security number, to be filled in in any case)

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1.4  **In 2018, I had a residence or habitual abode in Austria and was**

- 1.4.1  a cross-border employee within the meaning of § 16 I 4 lit. g
- 1.4.2  employed by a foreign employer (without obligation to wage tax deduction in Austria), but not a cross-border employee
- 1.4.3  employed by a foreign diplomatic mission existing in Austria or by an international organisation (e.g. UNIDO) (sur-place personnel)
- 1.4.4  a recipient of a foreign pension
- 1.4.5  a recipient of income from a third party without income tax deduction (e.g. bonus miles)
- 1.4.6  active in a country for which the double-taxation agreement provides for the credit method

**Note:** This item is to be completed **only** if this supplement is submitted with a **Form L 1**.  
Please also note items 5 and 6.

1.5  **I had no residence or habitual abode in Austria in the year 2018 and was**

- 1.5.1  employed by an employer (with an obligation to wage tax deduction in Austria) (e.g. as a daily commuter, seasonal worker, etc.)
- 1.5.2  a recipient of an Austrian pension
- 1.5.3  employed by a foreign employer (without obligation to wage tax deduction in Austria) [For remuneration as defined in items 1.5.1 and 1.5.2, a pay slip (L 16) is transmitted to the tax office by the employer or pension-paying body]
- 1.5.4  Receiver of income from third parties without income tax deduction (bonus miles, commissions, etc.)

#### 2. Income from employment, for which Austria has the taxation right

##### 2.1 Income WITHOUT wage statement (no Form L 17 available)

2.1.1 Income (revenue less income-related expenses <sup>3)</sup>

**359**

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2.1.1.1  I hereby declare that code **359** comprises only pension benefits.

2.1.2 Foreign tax to be credited for income pursuant to code **359**

**377**

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

<sup>2)</sup> Field 1.2 is **not** to be completed as a supplement to Form L 1.

<sup>3)</sup> Income with special payments must be reported in a wage statement (Form L 17). Income subject to a progression proviso is not to be entered here, but only in code **453**.

## 2.2 Income for which there is a wage statement (Form L 17) on hand (If applicable, please indicate number!)

2.2.1   **Number of wage statements/pay slips** (Form L 17) about my remuneration pursuant to items 1.4.1 to 1.4.5, 1.5.3 or 1.5.4. Please enclose the wage statements/pay slips only they have not been transmitted electronically by the paying body!

2.2.2 Income-related expenses relating to foreign income not considered in Form L 17 **5**)

**544**

<input type="checkbox"/>							
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## 2.3 Income from employment for which a pay slip (pay slip type 24) was transmitted

Country **4**) Income-related expenses **5**) Foreign tax to be credited

<input type="checkbox"/>							
<input type="checkbox"/>							

## 3. Relief from foreign tax by the foreign tax administration

3.1  is legally impossible.  
 3.2  has already been received to the amount of, or  
 3.3  has been applied for, but not yet received, and will probably amount to:

**775**

<input type="checkbox"/>						
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## 4. Progression proviso

4.1 Foreign income from employment tax-exempt subject to the progression proviso (including pensions, unemployment benefits, sickness benefits, insolvency payments, child allowances, etc.), after deduction of any income-related expenses (code **493**)  
**Note: Code 493 must be completed in any case.** <sup>6)</sup>

**453**

<input type="checkbox"/>						
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4.2 When determining the tax-exempt foreign income (code **453**), income-related expenses were considered to the amount of [enter the value 0 (zero) if applicable]. <sup>5)</sup>

**493**

<input type="checkbox"/>						
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4.3 Code **453** includes **foreign** pension income to the amount of

**791**

<input type="checkbox"/>						
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## 5. Application for assessment in case of limited liability to pay taxes (§ 102 I 3)

**Note:** The application assessment is carried out only if the appropriate box is ticked.

5.1  I apply for the assessment of my earnings from employment within the meaning of § 99 I 1, from which wage tax amounting to 20 % was withheld.

5.2  I apply for the assessment for other earnings from employment.

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

6.1  In the year 2018 I had neither a residence nor my habitual abode in Austria

State of residence in 2018 **4**)

<input type="checkbox"/>	<input type="checkbox"/>
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Nationality **4**)

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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6.2  I apply to be treated as subject to unlimited tax liability in Austria in 2018 pursuant to § 1 IV, and I have the necessary certificate from my country of residence (Form E 9) or from other countries in which I have obtained income (e.g. confirmation from the tax authority of another state or from the employer)

<input type="checkbox"/>						
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6.3 Income in the state of residence in the year 2018 [total (1) on Form E 9]

<input type="checkbox"/>						
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6.4 Other foreign income from other countries, unless this is stated in the certification of the state of residence.

<input type="checkbox"/>						
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6.5 Income of my spouse/partner in 2018 (e.g. according to form E 9)  
 Relevant only for the single-earner tax credit, special-expenses basket or extraordinary burdens.

<input type="checkbox"/>						
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<sup>4)</sup> Please enter here the international motor vehicle licence tag.

<sup>5)</sup> Note: These income-related expenses may not be considered in Form L 1 or Form E 1 as well.

<sup>6)</sup> Such income may be included neither in code 359 nor in the wage statement (Form L 17).

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 incorrect or incomplete information constitutes a punishable offence.

**IMPORTANT NOTICE:** 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 submit this declaration even more easily electronically at [www.bmf.gv.at](http://www.bmf.gv.at) (FinanzOnline).

FinanzOnline is available to you free of charge around the clock and requires no special software.

Tax representation (name, address, telephone/fax number)

Date, signature

