

2019

Data Protection Policy at bmf.gv.at/datenschutz
or in printed form at all tax and customs office locationsPlease fill out in CAPITAL LETTERS and only in black or blue colour. Enter amounts in euros and cents (right-justified).
Fields with a bold frame are to be filled in in any case.

Tax account N° Tax office N° – Tax N°	10-digit Austrian Social Security N° according to e-card ¹⁾	Date of birth (If there is no social security number, to be filled in at any rate)
<input type="text"/>	<input type="text"/>	<input type="text"/>
SURNAME		
<input type="text"/>		
FIRST NAME	TITLE	
<input type="text"/>	<input type="text"/>	

Income tax return for 2019

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 at **bmf.gv.at**.I certify that the information I provide is **correct and complete** to the best of my knowledge and belief. The information will be checked; incorrect or incomplete information may result in criminal prosecution. Should I subsequently find that data in the above declaration is incorrect or incomplete, I will inform the tax office without delay (§ 139 of the Austrian Federal Tax Code).**You can also submit this declaration electronically at bmf.gv.at (FinanzOnline).
FinanzOnline is available to you free of charge around the clock. You do not need any special software.****Please tick as applicable.****1. Further personal data**

1.1 Sex

 male female other

1.2 Marital status on 31-DEC-2019 (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

2.2 House N°

2.3 Staircase

2.4 Door N°

2.5 Country ²⁾

2.6 City

2.7 Postcode

2.8 Telephone N°

PLEASE DO NOT WRITE INTO
THIS GREY FIELDbmf.gv.atBundesministerium
Finanzen

1) Please enter the complete 10-digit insurance N° assigned by the Austrian social insurance provider here.

2) Please enter the motor vehicle nationality plate symbol as country if the current place of residence is not in Austria.



3. Partner ³⁾

3.1 Surname

3.2 First name

3.3 Title

3.4 10-digit Austrian Social Security N^o according to e-card ¹⁾

3.5 Date of birth (DDMMYYYY) (If **no** social security N^o 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.

4.4 For any additional child allowance, I declare that in the assessment year I did not receive unemployment benefit, emergency unemployment assistance, bridging assistance or benefits from the basic service or minimum social security benefits at all, or for a period of less than 330 days.

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 2020**, as for 2019 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 capital yields, income from the real estate sales and income from the granting of line rights-of-way

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

8.3 I apply for taxation of income from line rights-of-way, from which a withholding tax of 10% has been withheld, according to the general tax rate (§ 107 XI) 6

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).

¹⁾ Please enter the complete 10-digit insurance N^o assigned by the Austrian social insurance provider here.

³⁾ **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.





10. - 12. Operating income from (Amounts in euros)	10. Agriculture and forestry operations ⁷		11. Employment work ⁸		12. Commercial operation ⁹	
a) As individual entrepreneur – result from the Supplement(s) E 1a or E 1a-K, in the case of agricultural and forestry flat rate from E 1c ⁴⁾						
b) As participant (co-entrepreneur) – Result from Supplement E 11 ⁴⁾						
c) Of which to be excluded due to apportionment of income for 3 years ¹⁰	311	–	321	–	327	–
for 5 years ¹¹	312	–	322	–	328	–
d) <input type="checkbox"/> Pursuant to § 37 IX, I irrevocably request that my positive income from artistic and/or literary activities be apportioned evenly over the reporting year and the two preceding years. <i>In code 325, therefore, 2/3 must be excluded. ⁵⁾</i> ¹²			325	–		
e) Partial amounts to be assessed from an income apportionment for another year ¹³	314	+	324	+	326	+
f) When exercising the standard taxation option pursuant to Item 8.1: Operating capital yields (fructus and capital) not included Item a) and/or b), if and insofar as they are not included in codes 917/918/919 ¹⁴	780	+	782	+	784	+
g) When exercising the standard taxation option pursuant to Item 8.1: Operating capital yields (fructus and capital) not included in the codes 780/782/784 , to which foreign withholding tax must be credited ¹⁵	917		918		919	
h) When exercising the standard taxation option pursuant to Item 8.2: Capital gains concerning business premises not included in a) and/or b) above ¹⁶	500	+	501	+	502	+
Total of a) to h)	310		320		330	
Special tax rates						
Operating capital yields to be taxed at the special tax rate						
i) Domestic and foreign capital yields (fructus and capital) not included in codes 310/320/330 , to which no foreign withholding tax is to be credited and which is to be taxed at the special tax rate of 27.5% . ¹⁷	946	+	947	+	948	+
j) Domestic and foreign capital yields not included in codes 310/320/330 , on which no foreign withholding tax is to be credited and which are to be taxed at the special tax rate of 25% . ¹⁷	781	+	783	+	785	+
k) Domestic and foreign capital yields (fructus and capital) not included in codes 310/320/330 , on which no foreign withholding tax is to be credited and which is to be taxed at the special tax rate of 27.5% . ¹⁸	949	+	950	+	951	+
l) Domestic and foreign capital yields not included in the codes 310/320/330 , to which foreign withholding tax is to be credited and which are to be taxed at the special tax rate of 25% . ¹⁸	920	+	921	+	922	+
Capital gains concerning business premises to be taxed at the special tax rate						
m) Capital gains relating to business premises, which are to be taxed at the special tax rate of 30% . ¹⁹	961	+	962	+	963	+
n) Capital gains relating to business premises, which are to be taxed at the special tax rate of 25% . ¹⁹	551	+	552	+	553	+
Tax to be credited						
on operating capital yields (capital gains tax, foreign withholding tax)						
o) Capital gains tax totalling 27.5% if and insofar as it is attributable to domestic operating capital yields	955	+	956	+	957	+
p) Capital gains tax totalling 25% if and insofar as it is attributable to domestic operating capital yields	580	+	581	+	582	+
q) Creditable foreign withholding tax attributable to operating capital yields subject to the special tax rate of 27.5% ¹⁸	958	+	959	+	960	+

⁴⁾ **Excluding** capital yields eligible for final taxation, capital gains relating to capital assets and to business premises to which a special tax rate is applicable.

⁵⁾ At the same time, I request interest on claims (§ 205 BAO) not to be determined if and insofar as the difference in income tax for previous years is the result of the above request.



r) Creditable foreign withholding tax attributable to operating capital yields subject to the special tax rate of 25% ¹⁸	923	+	924	+	925	+
on capital gains relating to business premises (real estate income tax, foreign tax, special advance payment)						
s) Real estate income tax totalling 30% if and insofar as it is attributable to operating income from real estate sales	964	+	965	+	966	+
t) Real estate income tax totalling 25% if and insofar as it is attributable to operating income from real estate sales	583	+	584	+	585	+
u) Special advance payment to the amount of 30% , if and insofar as it is attributable to operating income from real estate sales ⁶⁾	967	+	968	+	969	+
v) Special advance payment to the amount of 25% , if and insofar as it is attributable to operating income from real estate sales ⁶⁾	589	+	590	+	591	+
w) Creditable foreign tax to be credited that is attributable to income from operational real estate sales that is subject to the special tax rate of 30%	970	+	971	+	972	+
x) Creditable foreign tax to be credited that is attributable to income from the operational real estate sales that is subject to the special tax rate of 25%	586	+	587	+	588	+
on income from line rights-of-way to be taxed according to tariff as a result of the exercise of the standard taxation option (withholding tax pursuant to § 107)						
y) Withholding tax pursuant to § 107 ⁶⁾	286	+	287	+	288	+

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

13. On-hold regulations (§ 2 IIa and § 23a)		
The operating income includes losses not eligible for compensation within the meaning of § 2 IIa:	a) Own operation ²⁰	341 +
	b) Participations ²¹	342 +
Losses from previous years that can be offset are to be offset with positive operating income to the amount of:	a) Own operation ²²	332 -
	b) Participations ²²	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 9405/7405 of Supplement E 6a-1) ²³		509 -
Non-operating income includes losses not eligible for compensation within the meaning of § 2 IIa ²⁴		371 +
Losses from previous years are to be offset with positive non-operating income to the amount of: ²⁵		372 -

14. Earnings from employment	
14.1 <input type="text"/>	Number of domestic salary- or pension-paying bodies in 2019 Note: If there are no remunerations, please enter the value 0 (zero). Enclosing pay slips is not required.
If you have received several pensions that have already been jointly taxed , you must specify a single agency paying out the pension for these jointly taxed pensions. The following remunerations are not included in the "number of salary- or pension-paying bodies": 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, 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) ²⁶	725 <input type="text"/>
For income from employment without wage tax deduction, please use Supplement L 1i .	
Income subject to wage tax: The amount of income from employment in accordance with code 245 of the pay slip must be communicated by the paying office to the company tax office and therefore does not need to be entered by you.	

⁶⁾ 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 2020. 27

15.1 Lump sum for commuters – actual annual amount due <i>To be filled in only if not already considered by your employer to the correct amount. Calculation according to commuter calculator at bmf.gv.at/pendlerrechner/</i>	718
15.2 Commuters' euro (tax credit) – actual annual amount due <i>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 bmf.gv.at/pendlerrechner/</i>	916
15.3 Trade union membership fees and other contributions to occupational or professional associations and interest groups – actual annual amount due – with the exception of works council contributions. <i>To be filled in only if not already considered by your employer to the correct amount. ⁷⁾</i>	717
15.4 Compulsory contributions due to marginal employment and compulsory contributions for co-insured relatives and social security contributions paid in by the insurees themselves (e.g. SVdGW), with the exception of works council contribution	274

Further income-related expenses 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.

15.5 Exact designation of your job-related activity (e.g. "cook", "saleswoman"; "employees" or "worker" is not sufficient)	
15.6 Work equipment <i>(for purchases over € 400, please enter only the annual depreciation here)</i>	719
15.7 Specialised literature (no general educational works such as encyclopaedias, reference works, newspapers etc.)	720
15.8 Expenses for job-related travel <i>(without travel expenses residence/workplace and trips home)</i>	721
15.9 Training, continued training and retraining costs	722
15.10 Costs for journeys home	300
15.11 Costs for two households	723
15.12 Other income-related expenses not included in 15.6 to 15.11 (e.g. works council contribution)	724

15.13 To assert a lump sum for occupational or professional groups, please enter the following data:

A: Performing artists B: Stage staff, movie actors and actresses F: Persons working in the TV industry J: Journalists M: Musicians	FM: Forestry workers with power saw FO: Forestry workers without a motor saw Rangers, professional hunters in the forest ranger service HA: House caretakers, as far as they are subject to the Austrian House Caretaker Act HE: Home workers	V: Travelling salespersons ⁹⁾ P: Members of a city, municipal or local council E: Expatriates in the sense of § 1 XI of the Ordinance ^{7), 8)}
---	--	---

Occupation or profession – brief designation	Periods of activities: Start – End	Reimbursements ⁹⁾										
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>											
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>											

Total income from employment (does not have to be filled in)

16. Income from capital assets

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

- ⁷⁾ If the employer has already considered the correct amount, no entry needs to be made here. Otherwise, enter the total amount.
- ⁸⁾ Only employees who are temporarily employed in Austria on behalf of a foreign employer within the framework of an employment relationship with an Austrian group company or an Austrian permanent establishment of the foreign employer. For details see the Ordinance on the Establishment of Average Rates of Income-Related Expenses.
- ⁹⁾ 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 line rights-of-way (§ 107), which is taxable to the amount of <input type="checkbox"/> 33% of the amount paid out (without VAT) <input type="checkbox"/> as certified by an expert opinion (exercise of the regular taxation option pursuant to § 107 X)	547	
17.5	Other income from rentals and leasing (e.g. income from business leasing after discontinuation of a business)	373	
Total of 17.1 to 17.5		370	
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)	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 ²⁹			
<input type="checkbox"/> The sale (also) relates to real estate previously withdrawn from business assets at book value			
18.1	Income from the real estate sales to which the special tax rate is applicable	30% ³⁰	25% ³¹
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)	985 +	572 +
	Income from real estate sales after reclassification (60% of the sale proceeds; § 30 IV 1)	986 +	573 +
<input type="checkbox"/> In the determination of the income pursuant to codes 985/986 or 572/573 , 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")	987	574
18.1.3	Balance from codes 985/986/987 and 572/573/574, respectively ³⁵		
18.1.4	Creditable real estate income tax , which is attributable to income from private real estate sales and was paid by the party representative ¹⁰⁾	988	576
18.1.5	Special advance payment paid if and insofar as it is attributable to income from private real estate sales ¹¹⁾	989	579
18.1.6	Foreign tax to be credited against income from private real estate sales pursuant to Item 18.1	997	578
18.2	Income from real estate sales subject to the tariff		
18.2.1	Income from real estate sales against pension ("Legacy and new assets"; § 30a IV)	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)	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 st StabG (Austrian Stability Act) 2012)	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%)	503	
19.4	Non-operating income from benefits (§ 29 III) not to be reported in code 548	803	
19.5	Earnings on the occasion of the granting of line rights-of-way (§ 107 of the Austrian Income Tax Act 1988) not to be reported in code 547 .	548	
19.6	Official fees (§ 29 IV)	804	

Please note:

¹⁰⁾ 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.

¹¹⁾ 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 foreign losses (§ 2 VIII 4)	42 792 +
Total amount of income: (does not need to be filled in)		

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 386)	
	Quota to be achieved in % 496	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 instalments .	46 978
	Of this amount, assets of the	
21.4.1	<input type="checkbox"/> fixed assets (5 instalments) account for	46 235
	<i>To be filled in only in the case of deviating business year 2018/2019 and transfer/relocation/restriction of the right of taxation before 01-JAN-2019</i>	
21.4.2	<input type="checkbox"/> fixed assets (7 instalments) account for	46 990
21.4.3	<input type="checkbox"/> current assets (2 instalments) account for	46 991
21.5	<input type="checkbox"/> I hereby apply under the provisions of the Austrian Reorganisation Tax Act (Umgründungssteuergesetz) to pay the tax liability in instalments for an amount included in the income.	47 979
	Of this amount, assets of the	
21.5.1	<input type="checkbox"/> fixed assets (5 instalments) account for	47 559
	<i>To be filled in only for reorganisations with a reference date prior to 01-JAN-2019</i>	
21.5.2	<input type="checkbox"/> fixed assets (7 instalments) account for	47 992
21.5.3	<input type="checkbox"/> current assets (2 instalments) account for	47 993
	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, not to determine 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 5 instalments .	49 980
21.9	Creditable withholding tax on non-operating income from line rights-of-way to be taxed according to tariff as a result of the exercise of the standard taxation option (§ 107 XI)	50 596
21.9	Minimum corporation tax to be offset after conversion (§ 9 VIII Austrian Reorganisation Tax Act)	50 309
21.10	<input type="checkbox"/> I claim a settlement allowance for the assessment period in accordance with § 103 Ia to the amount of	50 983
21.11	<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 375.	51
21.12	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 Item 18 and 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 453 of Supplement L 1i.	54 440





22.4	Foreign losses In the determination of the income, foreign losses determined under Austrian tax law were considered maximally to the extent of the loss under foreign tax law (Note: Code 746 and/or 944 must at any rate be filled in if foreign losses are taken into account.)	
22.4.1	Losses considered from countries with which comprehensive administrative assistance exists	<input type="text" value="55"/> 746
22.4.2	Losses considered from countries with which no comprehensive administrative assistance exists	<input type="text" value="55"/> 944

23. Special expenses

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 on the basis of an electronic data transmission only if they have been paid to a domestic organisation, and the organisation has been informed of the first and last name and date of birth. The amounts communicated are automatically considered. If something is not correct or missing from the transmitted data, please contact the recipient of the payment directly for clarification; only the recipient can correct something or forward missing data. For any consideration of church or insurance contributions deviating from the data communicated, or for consideration of special expenses paid 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 Deductible only until 2020, if contract/application concluded/submitted before 01-JAN-2016	<input type="text" value="455"/>
23.2	Total of all contributions and repayments of loans and interest made for the creation, construction or renovation of housing Deductible only until 2020 if measure started before 01-JAN-2016.	<input type="text" value="456"/>
23.3	Pensions or permanent liabilities	<input type="text" value="280"/>
23.4	Tax consultancy costs	<input type="text" value="460"/>
23.5	Deduction of losses <input type="text" value="57"/>	
	Pending loss deductions from previous years (total amount of all deductible losses)	<input type="text" value="462"/>

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

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

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

Notes

Family Bonus Plus and single-earner/single-parent tax credit

If the Family Bonus Plus or the single-earner/single-parent tax credit has already been considered by the employer, this must be applied for at any rate in the employee tax assessment, otherwise an unwanted subsequent payment may be required. For consideration of the Family Bonus Plus, use supplement L 1k or – in special cases – supplement L 1k-bF.

Intergovernmental exchange of information

International agreements provide for mutual exchange of information between the tax administrations of individual countries. In this way, for persons living in Austria we obtain information on their income and assets abroad. We also pass on information about income received in Austria or assets held here if the respective persons live abroad.

Original documents and receipts

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

Declaration of correctness and completeness

I confirm with my signature that all information given is true. I am aware that incorrect or incomplete disclosure of information constitutes a punishable offence.

Tax representation (name, address, phone N^o)

Date, signature

