Notice of receipt

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	Sunnlement I	1d

Tip: You can also fill out and submit this declaration electronically via Finanz-Online (bmf.gv.at) - around the clock and without special software.

L 1d for 2019

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: Do NOT use this form to correct any errors in the automatically transmitted data concerning Items 3 and 5. If any amounts paid by you have been forwarded incorrectly or not at all to the tax office due to an error by the beneficiary organisations, contact the beneficiaries directly for clarification. Only they can correct your special expenses with a correction transmission or a subsequent data transmission.

How to fill out this form correctly?

- All information must be complete and correct
- Please use only one Supplement per tax return (L 1, E 1 or E 7).
- Please fill out in CAPITAL LETTERS and only in black or blue colour amount fields in euros and cent
- Fields with a bold frame must be filled in at any rate
- The appropriate box must be ticked

Supplementary information can be found in the completion instructions L 1d-Erl and in the tax book 2020 (bmf.gv.at) Legal provisions refer to the EStG 1988

1.	Personal Data				
	10-digit Austrian Social Security Number according to e-card	1.2 Tax account number ¹⁾ Tax office number – Tax number	1.3 Date of birth (<i>if there is no social security №, to be filled in at any rate)</i>		
			DDMMYYYYY		
2.	Partner ²), child ³) or parent (<i>To</i>	- Items 3, 5.1 or 5.3)			
2.1	SURNAME	60 6			
		in je			
2.2	FIRST NAME	2.3	TITLE		
2.4 10-digit Austrian Social Security Number according to e-card 2.5 Date of birth (<i>If there is no social security number, to be filled in at any rate)</i>					
	es	DDMMYYYYY			
3. Consideration of a contribution to a domestic church or religious community deviating from the communication					
	Make entries here only if the payment is to be considered differently from the data communicated to the tax office and you have paid a contribution for your partner or child , or your partner or a parent has paid your contribution.				
took	ectronic communication of a contribution to a place for the year 2019. Deviating from th sidered for me		8		
(0	Please note: If you have paid a contribution (also) for your partner or a child, enter the total amount to be considered for you (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.				
in	^c your partner or a parent has paid for you adicate the person for whom the payment i ^c applicable, please disclose:	<i>in whole or in part, enter 0 (zero) or the</i> <i>is to be considered. This payment cannot b</i>	lower amount here. In Item 2, please be considered for you.		
\square	I have made a church tax payment for a pers	on (partner/child) not reported in Item 2			
	eld 1.2 is not to be completed as a supplem artners are spouses and registered partner		e child for whom family allowance has bee		

received for at least seven months (§ 106 III). They are hereinafter referred to as "partners" unless stated otherwise. 3) 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).

PLEASE DO NOT WRITE INTO

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Bundesministerium

L 1d-UK-2019 Federal Ministry of Finance – 12/2019 (Ed. 2019)

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 ⁴)		
4.2	Mandatory contributions to a foreign church or religious community, which is not obliged to transmit data, were paid to the amount of		
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 apportionment 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 2019. Also if you have applied for the one-tenth deduction for your partner or child before 2017, the amount due in 2019 must be entered here.		
	The following one-tenth amount is to be considered for the 2019 assessment 283		
5.2	One-tenth amount to be considered from a single premium paid in 2019		
	If you have paid a single premium in 2019 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 2019 5		
5.3	Consideration deviating from the special-expenses communication in case of voluntary continued insurance or subsequent acquisition of additional insurance periods		
	For the year 2019 , 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		
	For the amount indicated in code 284 , I request the ten-year splitting ⁵)		
	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 \S 4a, \S 4b or \S 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 (\S 18 I 7 in conjunction with \S 18 VIII 3 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		
6 2	amount communicated as a special expense. Correction of a special-expenses communication for employee benefits		
0.2	If a benefit (e.g. a donation), which is to be considered as a business expense, is (also) included in a special-expenses 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.		
	Always specify ± sign		

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.

Notes

Original documents and receipts

However, retain original documents and vouchers for at least 7 years for a possible inspection. Do not send us any additional documents as evidence with this declaration.

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 is punishable by law.

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

