

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⁾

281

--	--	--	--	--	--	--	--	--	--

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

--	--	--	--	--	--	--	--	--	--

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

284

--	--	--	--	--	--	--	--	--	--

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 § 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 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.

Always specify ± sign

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

285

--	--	--	--	--	--	--	--	--	--

⁴⁾ Only donations to organisations that are listed in the "List of Benefited Institutions (e.g. donations, churches, insurances, bmf.gv.at)" and do not have a permanent local facility in Austria may be entered here.

⁵⁾ 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

