



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

# 2019

## Supplement L 1i for 2019 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 EStG 1988)**

**In what cases should this form be used?**

If, as a taxpayer with limited tax liability, you have received income only from non-self-employed work, use Form L 1 and this supplement (L 1i).

If you have also received other income, use only the income tax return for persons with limited tax liability (Form E 7); in this case, this supplement (L 1i) may not be used.

**How to fill out this form correctly?**

- All information must be complete and correct
- Please fill out in CAPITAL LETTERS and only in black or blue colour – amount fields in euros and cents
- Fields with a bold frame must be filled in at any rate.
- Applicable items must be ticked

Legal provisions refer to the EStG 1988

Data Protection Policy at 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



1. Personal Data		
1.1 10-digit Austrian Social Security Number according to e-card <div style="border: 1px solid red; display: flex; height: 20px; width: 100%;"></div>	1.2 <b>Tax account number</b> Tax office number – Tax number <sup>1)</sup> <div style="border: 1px solid red; display: flex; height: 20px; width: 100%;"></div>	1.3 Date of birth (if there is <b>no</b> social security №, to be filled in <b>at any rate</b> ) <div style="border: 1px solid red; display: flex; height: 20px; width: 100%; text-align: center; font-family: monospace;"> <span style="border: 1px solid red; padding: 0 5px;">D</span> <span style="border: 1px solid red; padding: 0 5px;">M</span> <span style="border: 1px solid red; padding: 0 5px;">M</span> <span style="border: 1px solid red; padding: 0 5px;">Y</span> <span style="border: 1px solid red; padding: 0 5px;">Y</span> <span style="border: 1px solid red; padding: 0 5px;">Y</span> <span style="border: 1px solid red; padding: 0 5px;">Y</span> </div>
1.4 <input checked="" type="checkbox"/> <b>In 2019, I had a residence or habitual abode in Austria and was</b>		
1.4.1 <input checked="" type="checkbox"/> a cross-border employee within the meaning of § 16.I 4 g		
1.4.2 <input checked="" type="checkbox"/> employed by a foreign employer (without obligation to wage tax deduction in Austria), but not a cross-border employee		
1.4.3 <input checked="" type="checkbox"/> employed by a foreign diplomatic mission existing in Austria or by an international organisation (e.g. UNIDO) (sur-place personnel)		
1.4.4 <input checked="" type="checkbox"/> a recipient of a foreign pension		
1.4.5 <input checked="" type="checkbox"/> a recipient of income from a third party without income tax deduction (e.g. bonus miles)		
1.4.6 <input checked="" type="checkbox"/> active in a country for which the double-taxation agreement provides for the credit method		
Item 1.5 is to be filled in <b>only</b> if this supplement is submitted with a <b>Form L 1</b> . Please also note Items 5 and 6.		
1.5 <input checked="" type="checkbox"/> <b>I had no residence or habitual abode in Austria in the year 2019 and was</b>		
1.5.1 <input checked="" type="checkbox"/> 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 <input checked="" type="checkbox"/> a recipient of an Austrian pension		
1.5.3 <input checked="" type="checkbox"/> 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 <input checked="" type="checkbox"/> 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 <b>Income WITHOUT wage statement (no Form L 17 available)</b>		
2.1.1 Income (revenue less income-related expenses) <sup>2)</sup>	<div style="border: 1px solid black; padding: 2px;">359</div>	<div style="border: 1px solid red; display: flex; height: 20px; width: 100%;"></div>
<input checked="" type="checkbox"/> I hereby declare that code <b>359</b> comprises only pension payments.		
2.1.2 Foreign tax to be credited for income pursuant to code <b>359</b>	<div style="border: 1px solid black; padding: 2px;">377</div>	<div style="border: 1px solid red; display: flex; height: 20px; width: 100%;"></div>

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

<sup>2)</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**

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**Number of wage statements/pay slips** (Form L 17) about my remunerations pursuant to Items 1.4.1 to 1.4.5, 1.5.3 or 1.5.4. **(If applicable, please indicate number)** Please enclose the wage statements/pay 2.2.1 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 <sup>3)</sup>

**544**

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**2.3 Income from employment for which a pay slip (pay slip type 24) was transmitted**

Country <sup>4)</sup>

Income-related expenses relating to foreign income not considered in Form L 24 <sup>3)</sup>

Foreign tax to be credited

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

3.1  The relief is not provided for by law

Amount already received or expected to be received

3.2  I have already received the relief

**775**

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3.3  I have applied for relief, but not received it yet

**4. Progression proviso for foreign income**

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>5)</sup>

**453**

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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>3)</sup>

**493**

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4.3 Code **453** includes **foreign** pension income to the amount of

**791**

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**5. Application for assessment in case of limited liability to pay taxes (§ 102 I 3)**

The assessment upon application 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 2019 I had neither a residence nor my habitual abode in Austria

State of residence in 2019 <sup>4)</sup>

Nationality <sup>4)</sup>

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6.2  I apply to be treated as subject to unlimited tax liability in Austria in 2019 pursuant to § 1 IV. I have the necessary certificate from my state 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)

6.3 Income in the state of residence in the year 2019 [total (1) on Form E 9]

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6.4 Other foreign income from other countries, unless this is stated in the certification of the state of residence.

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6.5 Income of my spouse/partner in 2019 (e.g. according to Form E 9) *Relevant only for the single-earner tax credit, special-expenses basket or extraordinary burdens.*

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<sup>3)</sup> These income-related expenses may not be additionally entered in Form L 1 or E 1.

<sup>4)</sup> Enter the vehicle nationality symbol as country, state of residence or for the nationality, respectively – e.g. A for Austria, D for Germany, H for Hungary

<sup>5)</sup> Such income may be included neither in code **359** nor in the wage statement (Form L 17).

**Original documents and vouchers:** 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

