


 Tax Office Austria
 P.O. Box 260
 A-1000 Vienna

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

2020

Supplement L 1i for 2020 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

1. Personal Data

 1.1 10-digit Austrian Social Security Number
 according to e-card

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 1.2 Tax identification number ¹⁾

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1.3 Date of birth (if there is no social security No, to be filled in at any rate)

D	D	M	M	Y	Y	Y	Y	Y	Y
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1.4 In 2020, 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 g
- 1.4.2 employed by a foreign employer in Austria without deduction of income tax, but not cross-border employees
- 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

Item 1.5 is to be filled in 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 2020 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.) ²⁾
- 1.5.2 a recipient of an Austrian pension ²⁾
- 1.5.3 employed by a foreign employer without obligation to wage tax deduction in Austria [For remunerations 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) ³⁾

359

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I hereby declare that code 359 comprises only pension payments.

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

377

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2.2 Income for which there is a wage statement (Form L 17) on hand

2.2.1

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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. Please enclose the wage statements/pay slips only if they are not transmitted electronically to the paying body

¹⁾ Field 1.2 is not to be completed as a supplement to Form L 1.

²⁾ The employer or the pension paying agency, respectively, sends a pay slip (L 16) to the tax office.

³⁾ Income with special payments must be reported in a wage statement (Form L 17). Income subject to a progression proviso is to be entered only in code 453.

2.2.2 Income-related expenses relating to foreign income **without** crediting against the lump sum come-related expenses and **not** considered in Form L 17 3)

154

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2.2.3 Income-related expenses relating to foreign income **with** crediting against the lump sum for income-related expenses and **not** considered in Form L 17 3)

544

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

Country of activity 4)

Income-related expenses relating to foreign income not considered in this pay slip 3)

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. 5)

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]. 3)

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 2020 I had neither a residence nor my habitual abode in Austria

State of residence in 2020 4)

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Nationality 4)

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6.2 I apply to be treated as subject to unlimited tax liability in Austria in 2020 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 2020 [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 2020 (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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3) These income-related expenses may not be additionally entered in Form L 1 or E 1.

4) Enter the vehicle nationality symbol - e.g. A for Austria, D for Germany, H for Hungary

5) 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

