



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 <sup>1)</sup>

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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	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.) <sup>2)</sup>

1.5.2 ☒ a recipient of an Austrian pension <sup>2)</sup>

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) <sup>3)</sup>

**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  **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

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

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

<sup>3)</sup> 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 <sup>3)</sup>

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 <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 of activity <sup>4)</sup>

Income-related expenses relating to foreign income not considered in this pay slip <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 2020 I had neither a residence nor my habitual abode in Austria

State of residence in 2020 <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 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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<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 – 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