

2021

To the

Tax Authority 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.



Data Protection Policy at bmf.gv.at/datenschutz or in printed form at all tax and customs office locations

Supplement L 1d for 2021

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 of 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 cents
- 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 2022 (bmf.gv.at)
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 N^o, to be filled in **at any rate**)

D	D	M	M	Y	Y	Y	Y
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2. Partner ²⁾, child ³⁾ or parent (To be filled in only for applications under Item 3, 5.1 or 5.3)

2.1 SURNAME

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2.2 FIRST NAME

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2.3 TITLE

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2.4 10-digit Austrian Social Security Number according to e-card

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2.5 Date of birth (If there is **no** social security number, to be filled in **at any rate**)

D	D	M	M	Y	Y	Y	Y
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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.

An electronic communication of a contribution to a domestic church or religious community took place for the year 2021. **Deviating** from this, the following total amount is to be considered for me

458

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- 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.
- If your partner or a parent has paid for you in whole or in part, enter **0 (zero)** or the **lower amount** here. In Item 2, please indicate the person for whom the payment is to be considered. This payment cannot be considered for you. If applicable, please disclose:

I have made a church tax payment for a person (partner/child) not reported in Item 2

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

2) **Partners** are spouses and registered partners. Furthermore cohabitants with at least one child for whom family allowance has been 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).

bmf.gv.at

Bundesministerium
Finanzen





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 obligated to transmit data, were paid to the amount of ⁴⁾

281

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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

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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 2021. Also if you have applied for the one-tenth deduction for your partner or child before 2017, the amount due in 2021 must be entered here.

The following one-tenth amount is to be considered for the 2021 assessment

283

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5.2 One-tenth amount to be considered from a single premium paid in 2021

If you have paid a single premium in **2021** 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 2021 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 **2021**, 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

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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

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⁴⁾ Only donations to organisations that are listed in the "List of Benefited Institutions" 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, phone N ^o)

Date, signature

