

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 1i for 2021 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 N^o, to be filled in **at any rate**)

D	D	M	M	Y	Y	Y	Y
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1.4 **In 2021, 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 2021 and was**

- 1.5.1 employed by an employer who has deducted wage tax 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
- 1.5.4 receiver of income from third parties without income tax deduction (bonus miles, commissions, etc.)

Item 1.6 is to be filled in **only** if items 1.4.2, 1.4.4, 1.4.6, 4., or 6. are completed.

State of residence ³⁾

1.6 I have the centre of my life interests in the state listed.

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- I have a certificate of residence (only required if the state of residence is not Austria).

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Finanzen



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

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 excluding expenditure for ergonomically suitable furniture for home office (Revenue less income-related expenses without code 158) ⁴⁾

Note: Expenditure for ergonomically suitable furniture for home offices is to be entered in form L 1 (E 1) in code **158** and may not be taken into account again when determining the value for code 359.

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

2.2.2 Income-related expenditure relating to foreign income **without** crediting against the income-related expenses lump sum that was not taken into account in form L 17 and that does not relate to expenses for ergonomically suitable furniture for a home office

Note: Expenditure for ergonomically suitable furniture for home offices is to be entered in form L 1 (E 1) in code **158** and may not be taken into account again here.

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 ⁵⁾

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

Country of activity ³⁾ Income-related expenses concerning foreign income that were not taken into account in this pay slip and that do not concern expenditure for ergonomically suitable furniture for home offices ⁵⁾

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

Already received
or estimated amount

3.2 I have already received the relief

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

775

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4. Progression proviso for foreign income

4.1 Foreign income from employment tax-exempt subject to the progression proviso Work (including pensions, unemployment benefits, sickness benefits, insolvency payments, child benefits, etc.), after deduction of any income-related expenses ⁶⁾

453

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4.2 When determining the tax-exempt foreign income (code 453), income-related expenses were taken into account to the amount of ⁵⁾

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

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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.

³⁾ Enter the vehicle nationality symbol – e.g. A for Austria, D for Germany, H for Hungary

⁴⁾ 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.

⁵⁾ **Please note:** Income-related expenses concerning foreign income may not be additionally entered in Form L 1 or E 1. Any income-related expenses for ergonomically suitable furniture are to be set at the amount to be taken into account in the respective assessment year.

⁶⁾ Such income may be included neither in code 359 nor in the wage statement (Form L 17).



6. Application for unlimited tax liability (§ 1 IV)

6.1 In 2021 I had neither a residence nor my habitual abode in Austria

State of residence in 2021 ³⁾

Nationality ³⁾

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6.2 I apply to be treated as subject to unlimited tax liability in Austria in 2021 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 2021 [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 2021 (e.g. according to Form E 9)
Relevant only for the single-earner tax credit or extraordinary burdens.

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³⁾ Enter the vehicle nationality symbol – e.g. A for Austria, D for Germany, H for Hungary

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, phone N ^o)

Date, signature

Please, do the required informations on the official form, this translation serves only for the support.

