



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](http://bmf.gv.at)) – around the clock and without special software.

2021

## 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 <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	M	Y	Y	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.) <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
- 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.

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

State of residence <sup>3)</sup>

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

<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> 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)<sup>4)</sup>

**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 

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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

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<sup>5)</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>3)</sup> 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<sup>5)</sup>

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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

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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<sup>6)</sup>

**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<sup>5)</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.

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

<sup>4)</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**.

<sup>5)</sup> **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.

<sup>6)</sup> 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	<input checked="" type="checkbox"/> In 2021 I had neither a residence nor my habitual abode in Austria	State of residence in 2021 <sup>3)</sup>	Nationality <sup>3)</sup>
6.2	<input checked="" type="checkbox"/> 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]		
6.4	Other foreign income from other countries, unless this is stated in the certification of the state of residence.		
6.5	Income of my spouse/partner in 2021 (e.g. according to Form E 9) <i>Relevant only for the single-earner tax credit or extraordinary burdens.</i>		

<sup>3)</sup> 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 №)

Date, signature

