



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.

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 N<sup>o</sup>, 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.) <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.

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

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).

<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



<b>2. Income from employment, for which Austria has the taxation right</b>		
<b>2.1 Income WITHOUT wage statement (no Form L 17 available)</b>		
2.1.1 Income excluding expenditure for ergonomically suitable furniture for home office (Revenue less income-related expenses without code 158) <sup>4)</sup> <b>Note:</b> Expenditure for ergonomically suitable furniture for home offices is to be entered in form L 1 (E 1) in code <b>158</b> and may not be taken into account again when determining the value for code 359.	<b>359</b>	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>
<input checked="" type="checkbox"/> I hereby declare that code <b>359</b> comprises only pension payments.		
2.1.2 Foreign tax to be credited for income pursuant to code <b>359</b>		
<b>2.2 Income for which there is a wage statement (Form L 17) on hand</b>		
2.2.1 <div style="border: 1px solid black; width: 30px; height: 20px; display: inline-block;"></div> <b>Number of wage statements/pay slips</b> (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 <b>not</b> transmitted electronically to the paying body		
2.2.2 Income-related expenditure relating to foreign income <b>without</b> 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 <b>Note:</b> Expenditure for ergonomically suitable furniture for home offices is to be entered in form L 1 (E 1) in code <b>158</b> and may not be taken into account again here.		
		<b>154</b>
2.2.3 Income-related expenses relating to foreign income <b>with</b> crediting against the lump sum for income-related expenses and <b>not</b> considered in Form L 17 <sup>5)</sup>		
		<b>544</b>
<b>2.3 Income from employment for which a pay slip (pay slip type 24) was transmitted</b>		
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>	Foreign tax to be credited
<div style="border: 1px solid black; width: 40px; height: 20px;"></div>	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
<div style="border: 1px solid black; width: 40px; height: 20px;"></div>	<div style="border: 1px solid black; width: 150px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
<b>3. Relief from foreign tax by the foreign tax administration</b>		
3.1 <input checked="" type="checkbox"/> The relief is not provided for by law 3.2 <input checked="" type="checkbox"/> I have already received the relief 3.3 <input checked="" type="checkbox"/> I have applied for relief, but not received it yet		Already received or estimated amount
		<b>775</b>
<b>4. Progression proviso for foreign income</b>		
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>		<b>453</b>
4.2 When determining the tax-exempt foreign income (code <b>453</b> ), income-related expenses were taken into account to the amount of <sup>5)</sup>		<b>493</b>
4.3 Code <b>453</b> includes <b>foreign</b> pension income to the amount of		<b>791</b>
<b>5. Application for assessment in case of limited liability to pay taxes (§ 102 I 3)</b>		
The assessment upon application is carried out only if the appropriate box is ticked.		
5.1 <input checked="" type="checkbox"/> 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 <input checked="" type="checkbox"/> 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 ☒ In 2021 I had neither a residence nor my habitual abode in Austria

State of residence in 2021 <sup>3)</sup>

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Nationality <sup>3)</sup>

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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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<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 N°)

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Date, signature

