

To this

- Tax Authority Austria, PO Box 260, 1000 Vienna
- Tax Authority For Large Traders, PO Box 251, 1000 Vienna

2022

Please fill in in CAPITAL LETTERS and only in black or blue colour. Amounts in euros and cents (right-aligned).
In any case, the fields with a strong border must be filled out.

Privacy Policy at bmf.gv.at/datenschutz
 or on paper in all financial and customs offices

Tax number	10-digit social security number according to e-card ¹⁾	Birthday (If no social security number available, in any case to fill in)
<input type="text"/>	<input type="text"/>	<input type="text"/>
SURNAME		
<input type="text"/>		
NAME		TITLE
<input type="text"/>		<input type="text"/>

Income tax return for 2022

If reference is made to legal provisions without further specification, this means the Austrian Income Tax Act 1988.

Further information on the income tax return can be found in the filling-in help (**Form E 2**) or on bmf.gv.at.

I certify that I have provided the information **correctly and completely** to the best of my knowledge and belief. The information is checked; incorrect or incomplete information may have criminal consequences. Should I subsequently realize that the information in the declaration is incorrect or incomplete, I will inform the tax office of this immediately (Section 139 Austrian Tax Procedure Law).

You can also submit this declaration in paperless form via bmf.gv.at (FinanzOnline).

FinanzOnline is available to you free of charge and around the clock and does not require any special software. You do not need any special software for this.

Please tick as appropriate.

1. Other personal information

1.1 Gender

female male inter/diverse/open

1.2 Marital status on 31 December 2022 (Please tick only one box)

married/living in a registered partnership in a domestic partnership
 single permanently separated divorced widowed

since date (DD.MM.YYYY)

2. Current residential address

2.1 Street

2.2 House number

2.3 Stairs

2.4 Door number

2.5 Country ²⁾

2.6 Location

2.7 Postcode

2.8 Telephone number

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Finanzen

¹⁾ Enter the complete 10-digit insurance number issued by the Austrian social security agency here.

²⁾ Enter the vehicle nationality sign as the country if your current place of residence is not in Austria.

3. Partner ³⁾

3.1 Surname

3.2 First name

3.3 Title

3.4 10-digit social security number according to e-card ¹⁾

3.5 Date of birth (DDMMYYYY) (If **none** social security number available to fill out **anyway**)

4. Single-earner tax credit, single-parent tax credit, additional child allowance

4.1 Single-earner tax credit, single-parent tax credit 1

4.1.1 The **single-earner tax credit** is applied for and I declare that my partner will not claim it.

4.1.2 **Single-parent tax credit** is applied for.

Note to points 4.1.1 and 4.1.2: Receipt of family allowance for at least one child according to point 4.1.3 required.

4.1.3 **Number of children** for whom I or my partner have received family allowance for at least **seven months**. To take children into account for tax purposes, please use a separate **Supplement L 1k** for each child.

4.2 Additional amount for children 2

4.2.1 I have **requested** the single-earner tax credit (point 4.1.1) or the single-parent tax credit (point 4.1.2):

I declare for a possible additional amount for children, that in 2022 I receive company or income from employed work for at least 30 days or year-round benefits according to the Child Care Allowance Act or care leave allowance.

4.2.2 I have not applied for the single-earner tax credit (point 4.1.1.) and receive the family allowance:

I declare for any child allowance that I will be operational in 2022 or have received income from employment for at least 30 days or all year round under the Child Care Allowance Act or nursing leave allowance and my (marriage) partner has earned an income in 2022 from business and/or employment income from which an income tax of less than results in 550 euros. This amount increases by 550 euros for each additional child.

5. Amount of income from spouse or registered partner

Please only tick if point 4.1 (sole earner tax credit) has not already been ticked.

I declare that the annual income of my spouse or civil partner is 6,000 euros [In this case, there is a lower deductible for exceptional burdens (Form L 1ab) and disability-related expenses of the spouse /of the spouse or registered partner (Form L 1ab)].

6. Increased tax credit for pensioners

I apply for the increased pension tax credit. (Requirements: Own pension income no more than 25,250 euros, no entitlement to tax credits in accordance with point 4, married or in a registered partnership living - income of spouse/spouse or registered partner no more than 2,200 euros per year).

7. Multiplechild bonus 3

I am applying for the multiple child supplement **for 2023**, because for 2022 **at least part-time** family allowance for at least 3 children and the household income did not exceed 55,000 euros.

If you have lived in a marriage, cohabitation or registered partnership for more than 6 months, the the spouse or registered partner must be taken into account when calculating the limit of 55,000 euros.

8. Standard taxation option for capital gains, income from property sales and income from the granting of line rights

8.1 I apply for taxation of business and/or private **investment income**, to which a special tax rate is applicable, according to the general tax rate (standard taxation option according to Section 27a para. 5) 4

8.2 I am applying for taxation of the operational and/or private capital gains relating to **property** (Real sales and withdrawals of business premises) to which the special tax rate is applicable, according to the general Tax tariff (regular taxation option according to Section 30a para. 2) 5

8.3 I apply for taxation of income from line rights from which a withholding tax of 10% has been withheld under the general tax rate (Section 107 para. 11) 6

¹⁾ Enter the complete 10-digit insurance number issued by the Austrian social security agency here.

³⁾ **Partner** are only spouse, registered partner or partner with at least one child for which family allowance was received for at least seven months (Section 106 para. 3). They are referred to below as "partner".



9. Application for unlimited tax liability (Section 1 Para. 4)

For the application for unlimited tax liability, please use attachment L 1i (item 6 of form L 1i).

10. - 12. Operating income from (amounts in euros)	10. Agriculture and forestry economy ⁷	11. Self-employed work ⁸	12. Commercial business ⁹
1. As an individual entrepreneur - result from the supplement(s) E 1a or E 1a-K, for agricultural and forestry consolidation into a lump sum from E 1c ⁴⁾			
2. As a participant (co-entrepreneur) - result from attachment E 11 ⁴⁾			
3. To be excluded due to distribution of income over 3 years ¹⁰	311 —	321 —	327 —
over 5 years ¹¹	312 —	322 —	328 —
4. <input type="checkbox"/> I request that pursuant to Section 37 paragraph 4, income according to Section 21 be equally spread over three years. I irrevocably to distribute my positive income from artistic and/or literary activity equally over the declaration year and the two preceding years. Under code 325 , 2/3 are therefore to be excluded. ⁵⁾ ¹²		325 —	
5. Partial amounts to be applied from an income distribution according to point 3 and/or 4 of another year ¹³	314 +	324 +	326 +
6. When exercising the standard taxation option according to point 8.1: Operating capital gains not included in point 1. and/or 2. (fruit and substance), insofar as they must not be recorded under codes 917/918/919 ¹⁴	780 +	782 +	784 +
7. When exercising the standard taxation option according to point 8.1: Operating investment income (fruit and substance) not included under codes 780/782/ 784 , against which foreign withholding tax must be offset ¹⁵	917	918	919
8. When exercising the standard taxation option according to point 8.2: Capital yields not included in point 1 and/or 2 relating to business premises ¹⁶	500 +	501 +	502 +
Sum from 1 to 8	310	320	330
9. Income distribution according to Section 37 para. 4 ¹⁷			
9.1 <input type="checkbox"/> According to Section 37 para. 4, I request that pursuant to Section 37 paragraph 4, income according to Section 21 be equally spread over three years. ⁶⁾			
9.2 Positive income contained in income from agriculture and forestry according to Section 37 para. 4, which are to be distributed evenly over the year of declaration and the two following years ¹⁵¹			
9.3 <input type="checkbox"/> I declare that the distribution of income ends in the year of declaration (Section 37 para. 4 item 8) Be aware that Code 151 must not be filled in.			
9.3.1 <input type="checkbox"/> I apply for the third amounts that have not yet been taken into account to be distributed evenly in the declaration year and the following three years, one each capture quarters.			
9.3.2 <input type="checkbox"/> I request that the third amounts that have not yet been taken into account be fully recorded in the declaration year.			
Special Tax Rates			
Business capital yields that are taxable at the special tax rate			
10. Domestic and foreign capital yields (usufruct and capital) not included under codes 310/320/330 , on which no foreign withholding tax must be credited and those with the special tax rate of 27.5% . ¹⁸	946 +	947 +	948 +
11. Domestic and foreign investment income not included under codes 310/320/330 , on which no foreign withholding tax must be credited and which are subject to the special tax rate of 25% ¹⁸	781 +	783 +	785 +
12. Under codes 310/320/330 , domestic and foreign investment income (fruit and substance) not included, against which foreign withholding tax must be credited and which are subject to the special tax rate of 27.5% . ¹⁹	949 +	950 +	951 +
13. Under codes 310/320/330 , domestic and foreign investment income not included, against which foreign withholding tax must be credited and which with must taxed at the special tax rate of 25% . ¹⁹	920 +	921 +	922 +

⁴⁾ **Excluding** final taxable capital gains, capital gains on capital assets and business premises to which a special tax rate applies.

⁵⁾ At the same time, I apply that claim interest (Section 205 FFC) should not be determined insofar as the difference in income tax for previous years is the result of the above application.

⁶⁾ If the application was submitted in the previous year, it no longer needs to be submitted.



Capital yields relating to business premises that must be taxed at the special tax rate						
14. Capital yields relating to business premises that are taxed at the special tax rate of 30% ^[20]	961	+		962	+	963 +
15. Capital yields relating to business premises that are taxed at the special tax rate of 25% ^[20]	551	+		552	+	553 +
Applicable tax						
on operational capital yield (capital yields tax, foreign withholding tax)						
16. Capital yields tax in the amount of 27.5% , insofar as it applies to domestic capital yields	955	+		956	+	957 +
17. Capital yields tax of 25% , insofar as it applies to domestic capital yields	580	+		581	+	582 +
18. On operating capital yields that are subject to the special tax rate of 27.5% , attributable foreign withholding tax ^[19]	958	+		959	+	960 +
19. foreign withholding tax to be offset against operating capital yields that are subject to the special tax rate of 25% ^[19]	923	+		924	+	925 +
on capital yields relating to business premises (real estate income tax, foreign tax, special advance payment)						
20. real estate income tax of 30% , insofar as it applies to business income from property sales	964	+		965	+	966 +
21. real estate income tax of 25% , insofar as it applies to business income from property sales	583	+		584	+	585 +
22. Special advance payment of 30% , insofar as it relates to operating income from property sales ⁷⁾	967	+		968	+	969 +
23. Special advance payment of 25% , insofar as it relates to operating income from property sales ⁷⁾	589	+		590	+	591 +
24. foreign tax to be credited on income from commercial real estate sales that are subject to the special tax rate of 30%	970	+		971	+	972 +
25. Foreign tax to be credited on income from commercial real estate sales that are subject to the special tax rate of 25%	586	+		587	+	588 +
on income from management rights , which are taxed based on the exercise of the standard taxation option according to the tariff (Withholding tax according to Section 107)						
26. Withholding tax according to Section 107 ^[6]	286	+		287	+	288 +

Income contained under code 330 , which, according to Annex 2 to the Austrian Farmers' Social Insurance Act, is contributory (e.g. income from commercial livestock farming and crop production)	491	
Income contained under code 330 that increases the contribution according to Annex 2 to the Austrian Farmers' Social Insurance Act (e.g. income from agricultural and forestry part-time jobs)	492	

13. Carryforward regulations (Section 2 Para. 2a and Section 23a) 2a and Section 23a)						
The business income includes losses that cannot be offset within the meaning Section 2 para. 2a contain:	a) own company ^[21]	341	+			
	b) Participations ^[22]	342	+			
Offsettable losses from previous years must be offset against positive business income in the amount of:	a) own company ^[23]	332	—			
	b) Participations ^[23]	346	—			
Loss that can be compensated or carried forward in accordance with Section 23a from a contribution surplus (a liability claim) that has not reduced the result from the participation in the partnership (amount from code 9405/7405 of the attachment E 6a-1) ^[24]		509	—			
The non-business income includes non-compensable losses within the meaning of Section 2 para. 2a contain ^[25]		371	+			
Offsettable losses from previous years must be offset with positive non-business income to be offset in the amount of: ^[26]		372	—			

⁷⁾ Please note: Please only enter the amount that has been paid as a special advance payment for commercial real estate sales. Do not enter here a paid real estate income tax, but under codes **964/965/966** or **583/584/585**.



14. Income from employment

14.1	<input type="text"/>	Number of domestic salary or pension paying positions in 2022 If there are no remunerations, please enter the value 0 (zero). Enclosing pay slips is not required. The following benefits are not included in the "Number of positions paying salaries or pensions": Unemployment benefit, sickness benefit, emergency assistance, maternity benefit, rehabilitation benefit, care benefit, care leave benefit, compensation for weapons practice, further training benefit, part-time education benefit, etc., repaid compulsory contributions, payments from the insolvency remuneration fund, payments from a company pension scheme, payments from the construction workers, Holiday and severance pay fund, bridging assistance, payments based on a service check. If you have drawn several pensions that have already been taxed jointly , you must enter a single pension-paying office for these jointly taxed pensions.
14.2	Tax-free income based on international agreements (e.g. UNO, UNIDO)	<input type="text"/> <input type="text"/> 725
For income from employment without income tax deduction, use Supplement L 1i .		

15. Commuter flat rate/commuter euro

You can find explanations on the commuter flat rate/euro and the increased traffic tax credit in the 2023 tax book. [28](#)

Only fill in if the correct amount has not already been taken into account by your employer. Note: The codes **718** and **916** must be filled in together. The calculation is based on the commuter calculator at bmf.gv.at/pendlerrechner.

15.1	Commuter allowance - annual amount actually due	<input type="text"/> 718
15.2	Commuter euro (deduction amount) - annual amount actually due	<input type="text"/> 916

16. Income-related expenses

16.1 Income-related expenses **without offsetting** on the flat rate for advertising costs **Attention: A home office flat rate to be taken into account as income-related expenses is automatically taken into account and is therefore not specified.**

16.1.1 Trade union dues and other contributions to professional associations and interest groups representations - **actual total annual amount** - except works council contribution.
Only fill in if not already done by your employer (in the salary note) is taken into account at the correct height.

16.1.2 Total expenditure in **2022** for **ergonomically suitable furniture for the home office** (e.g. desk, swivel chair, desk lamp) for at least **26 home office days**
Be aware that No entry may be made under code **159** or **9275** and **9216** of form E 1a or E 1a-K. Only expenditures for the year **2022 (in full)** should be given here. Expenditure in 2022 that exceeds the maximum amount for 2022 will not be taken into account in the 2022 assessment; but they are automatically taken into account in the 2023 assessment. Amounts from the year 2021 that exceeded the maximum amount of € 150 will be **automatically** taken into account in the assessment for 2022 and **may no longer be reported** here.

16.1.3 Compulsory contributions due to marginal employment and compulsory contributions for with insured relatives and self-paid social security contributions

Further income-related expenses - Enter the annual amount of the expenses minus tax-free replacements or reimbursements. If the income-related expenses are less than 132 euros per year, an entry is not required.

16.2 Income-related expenses **with credit** to the flat rate for income-related expenses

16.2.1 Exact description of your professional activity (e.g. cook, salesperson; employee or worker is not sufficient)

16.2.2 Digital work equipment (e.g. computer, internet) **without** reduction by any home office allowance (for purchases over 800 euros, enter only the annual depreciation here)

16.2.3 Other work equipment **not to** be reported in code 169 (for purchases over € 800, enter only the annual depreciation here)

16.2.4 Specialist literature (no general educational works such as encyclopedias, reference works, newspapers, etc.)

16.2.5 Occupational travel expenses (**without** travel expenses to the apartment/workplace and trips home with the family)

16.2.6 Further education, training and retraining costs

16.2.7 Family Home Trips

16.2.8 Costs of double budgeting

16.2.9 Work room
Be aware that No entry may be made in code 158. Can only be deducted if the study is the focus of the entire professional activity.

16.2.10 Other income-related expenses that do not fall under 16.2.2 to 16.2.9 (e.g. works council contribution) **Warning: A home office flat rate to be taken into account as income-related expenses is calculated from automatically taken into account on the payslip(s) and may not be entered here**

16.1.1		<input type="text"/> 717
16.1.2		<input type="text"/> 158
16.1.3		<input type="text"/> 274
16.2.2		<input type="text"/> 169
16.2.3		<input type="text"/> 719
16.2.4		<input type="text"/> 720
16.2.5		<input type="text"/> 721
16.2.6		<input type="text"/> 722
16.2.7		<input type="text"/> 300
16.2.8		<input type="text"/> 723
16.2.9		<input type="text"/> 159
16.2.10		<input type="text"/> 724

16.2.11 To claim a professional group flat rate, enter:

- | | | |
|------------------------------------|---|--|
| A: Artist | FM: Forest worker with chainsaw | V: Representative ¹⁰⁾ |
| B: Stage member, film actor | FO: Forest worker without chainsaw,
Forester, professional hunter in the district service | P: Member of a city, community
or local representation |
| F: TV professional | HA: Caretaker, as far as he/she is subject
to the Housekeeping Act | E: Expatriates within the meaning of
Section 1 Z 11 of the Ordinance ^{8), 9)} |
| J: Journalist | HE: Homeworker | |
| M: Musician | | |

Profession - abbreviation	Periods of activity: Start (DDMM) - End (DDMM)	Received cost reimbursements except home office flat rate ¹⁰⁾
<input type="text"/>	<input type="text"/> until <input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/> until <input type="text"/>	<input type="text"/>

Total income from employment (does not have to be filled in)

17. Income from capital assets

For income from capital assets, please use attachment E 1kv.

18. Income from renting and leasing

18.1 Of land and buildings - result from the attachment(s) E 1b

18.2 As a participant - result from attachment E 11

18.3 Income from the sale of rent and lease payments (Section 28 Para. 1 item 4)

546

18.4 Income from the granting of management rights (Section 107), which

to the extent of 33% of the payment amount (without VAT)

in the amount proven by an expert opinion

are to be taxed (exercise of the rule control option according to Section 107 para. 10)

31

547

18.5 Other rental and lease income

(e.g. income from business leasing after business closure)

373

Sum of 18.1 to 18.5

370

18.6 Fifteenth of a loss from private property sales of the assessment year according to point 19.1.3 or a previous year (maximum balance from Points 18.1, 18.2 and 18.3)

38

973

18.7 I am applying for 60% of the loss from private real estate sales of the compensation year with the balance from the income from letting and leasing according to points 18.1, 18.2 and 18.3. To be taken into account (60% of the amount according to point 19.1.3, at most the balance)

974

19. Income from private property sales ³²⁾

The sale (also) relates to land that was previously removed from business assets at book value

19.1 Income from real estate sales on the special tax rate is applicable

30% ³³⁾

25% ³⁴⁾

19.1.1 Flat-rate income from property sales (Section 30 Para. 4 „old assets“) (14% of the sales proceeds; Section 30 para. 4 item 2)

35

985

+

572

+

Income from the sale of land in the event of rededication (60% of the sale proceeds; Section 30 para. 4 item 1)

36

986

+

573

+

When determining income according to codes **985/986** or **572/573** a subsequent recording of preferential manufacturing expenses was carried out (Section 30 para. 4 last sentence)

19.1.2 Income from the sale of real estate not determined as a lump sum (Section 30 para. 3, "new assets" and in the case of an option pursuant to Section 30 para. 5 also „old assets“)

37

987

574

19.1.3 **Balance from the codes 985/986/987 or 572/573/574**

38

⁸⁾ If the correct amount has already been taken into account by the employer, no entry needs to be made here. Otherwise enter the total amount.

⁹⁾ Only employees who are temporarily employed on behalf of a foreign employer in Austria within the framework of an employment relationship with an Austrian group company or an Austrian branch of the foreign employer. See also the regulation.

¹⁰⁾ Cost reimbursements received from the employer (with the exception of reimbursements to expatriates regarding travel expenses within the meaning of Section 26 point 4 Austrian Income Tax Act 1988). **In the case of representatives, reimbursement of costs must also be indicated here.**



19.1.4	Creditable real estate income tax , which is attributable to income from private real estate sales and paid by the party representative ¹¹⁾	988	576
19.1.5	Paid special advance payment , insofar as it relates to income from private real estate sales ¹²⁾	989	579
19.1.6	To be credited against income from private property sales in accordance with point 19.1 foreign tax	997	578
19.2 Income from real estate sales subject to the tariff			
19.2.1	Income from property sales against annuity ("old and new assets"; Section 30a para. 4)	39	575
19.2.2	Foreign tax to be credited on income from private real estate sales pursuant to point 19.2		975

20. Other income			
20.1	Recurring payments (Section 29 item 1)	40	800
20.2	Income from speculative transactions (Section 31) and from the sale of investments (Section 31 Austrian Income Tax Act 1988 in the version before 1 StabG 2012)	41	801
20.3	Income from the sale of debt securities and derivatives acquired between 1.10.2011 and 31.3.2012 (Section 124b item 184 second indent, 27.5 %)	42	503
20.4	Non-operating income from benefits (Section 29 item 3)	43	803
20.5	Function fees (Section 29 item 4)	44	804

21. Subsequent taxation			
	Subsequent taxation of foreign losses (Section 2 para. 8 item 4)	45	792 +

22. Total amount of income			
Total amount of income (not required)			

23. Tariff privileges, special cases			
23.1	Income that is not to be recorded in code 167 and for which I claim half the tax rate	46	423
23.2	Income from special forest uses for which I claim half the tax rate	47	167
23.3	Profits from a debt reduction within the meaning of Section 36 (code 386) Amount to be paid in percent 496	48	386
23.4	Income that is subject to special taxation for other reasons (type):	49	
23.5	<input type="checkbox"/> I am applying for the tax liability arising in accordance with Section 6 item 6 litera a and b for a amount included in the earnings to be paid in instalments .	50	978
	Of this amount, the following is attributable to		
23.5.1	<input type="checkbox"/> fixed assets (5 instalments) the amount of	50	235
23.5.2	<input type="checkbox"/> current assets (2 instalments) the amount of	50	991
23.6	<input type="checkbox"/> Due to the provisions of the Reorganisation Tax Act , I am applying for the Tax liability to be paid in instalments for an amount included in the income.	51	979
	Of this amount, the following is attributable to		
23.6.1	<input type="checkbox"/> fixed assets (5 instalments) the amount of	51	559
23.6.2	<input type="checkbox"/> current assets (2 instalments) the amount of	51	993
	The tax liability is		
	<input type="checkbox"/> to be determined according to the tariff		
	<input type="checkbox"/> determined using a tax rate of 27.5% (partial restriction of the right to tax)		

Please note:

- 11) When exercising the assessment option, if there are several sales transactions, only the real estate income tax paid for those sales transactions may be entered here that be included in the assessment based on the option.
- 12) Please enter here only the amount that has been paid as a special advance payment for private property sales. A paid real estate income tax is not to be entered here, but under codes **988/576**.



23.7	In the case of an exchange of shares in the course of contributions resolved or contractually signed after 31 December 2019: <input type="checkbox"/> I apply according to Section 17 para. 1a of the Reorganization Tax Act not to assess the tax liability for an amount contained in the income of	153
23.8	<input type="checkbox"/> Pursuant to Section 27 para. 6 item 1 litera a, I request that the tax liability not to be determined for an amount contained in the income of	52 806
23.9	<input type="checkbox"/> Pursuant to Section 27 para. 6 item 1 litera d in conjunction with Section 6 item 6 lit c and d, I request that the tax liability for an amount included in the income be paid in 5 installments .	53 980
23.10	Withholding tax to be offset against non-business income from management rights, by virtue of the exercise of the standard taxation option (Section 107 para. 11)	596
23.11	Minimum corporation tax to be credited after conversion (Section 9 para. 8 Austrian Re-organisation Tax Act)	309
23.12	<input type="checkbox"/> I am claiming an allowance for immigration for the assessment period in accordance with Section 103 para. 1a in the amount of	54 983
23.13	<input type="checkbox"/> I request the elimination of additional tax burdens resulting from an immigration by applying a flat average tax rate (Section 103 para. 1 in conjunction with the 2016 Relocation Benefits Ordinance, Federal Law Gazette II No. 261/2016). <i>The amount by which the tariff tax will change using the preferential tax rate reduced, must be entered in code 375.</i>	55
23.14	Deductible items (immigration privilege, taxes to be credited)	56 375

24. Foreign Income

24.1	Income includes: <i>Foreign income for which Austria has the right to tax, without income according to points 10-12, sub-points 7, 10 to 13, without income from private real estate sales according to point 19, without income from capital assets according to attachment E 1kv and without income according to code 359 of attachment L 1i</i>	57 395
24.2	Income according to code 395 is subject to a creditable tax without calculated taxes according to points 10-12 18, 19, 24, 25 without creditable tax according to point 18 and according to attachment E 1kv and L 1i in the amount of	57 396
24.3	Income does not include: Tax-exempt foreign income under progression proviso positive foreign income that is not included under code 453 of attachment L 1i.	58 440
24.4	Foreign losses When determining the income, determined according to Austrian tax law were national losses at most to the extent of the loss under foreign tax law taken into account (<i>Warning: The code 746 and/or 944 must be taken into account when foreign losses must be filled in in any case</i>)	
24.4.1	Losses taken into account from countries with which extensive administrative assistance exists	59 746
24.4.2	Considered losses from states with which no comprehensive administrative assistance exists	59 944

25. Special expenses 60

Mandatory contributions to legally recognized **churches** or religious societies, **donations** to beneficiaries, and contributions to the **voluntary Continued insurance** in the statutory pension insurance and for the **subsequent purchase** of insurance periods are automatically taken into account due to data transmission and do not have to be declared. If something is incorrect or missing from this data, you must contact the payees directly for clarification. Only they can correct data or forward what is missing. Please use the attachment **L 1d** for a consideration of church or insurance contributions that differs from the data transmission or for special expenses paid to foreign organisations.

Expenditure for a **thermal energy renovation of a building** and for a **"boiler replacement"** as part of a lump sum ("**Eco Special Expense Flat Rate**") must be taken into account. This requires a data transmission from the funding agency, which you can request as part of the granting process. In this case, the flat rate for this year and the following years is **automatically** applied. The flat rate can only be taken into account **due to the data transfer**, an application in this form is **not** possible.

25.1	Pensions or encumbrances	280
25.2	Tax Advisory Fees	460
25.3	Loss deduction 61 Open loss deductions from previous years (total of all deductible losses)	462

26. Extraordinary burdens

To claim extraordinary burdens, please use the enclosure **L 1ab**, to claim extraordinary burdens for children, please use the **attachment(s) L 1k**.

27. Due to my political persecution between 1938 and 1945, I have a victim ID card and/or an official certificate.

28. **Discretionary assessment of evidence** 62

28.1 I do not want a discretionary assessment of evidence.

28.2 I would like a lower tax exemption notice of per year

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**Please also attach the declaration attachments required in your case to this declaration:
E 1a/E 1a-K, E 1b, E 1c, E 1kv, E 11, L 1ab, L 1d, L 1k, L 1k-bF, L 1i**

Note

Family bonus plus and single-earner/single-parent tax credit

If the family bonus or the single-earner/single-parent tax credit has already been taken into account by the employer, this must be applied for in the employee tax assessment, otherwise there may be an unwanted additional payment. To take the Family Bonus Plus into account, use attachment L 1k or – in special cases – attachment L 1k-bF.

Intergovernmental exchange of information

International agreements provide for a mutual exchange of information between the financial administrations of individual countries. In this way, we receive information about people living in Austria about their income and assets abroad. We also pass on information about income received in Austria or assets held here if the respective persons live abroad.

Original documents and vouchers

Do not send any original documents/receipts, as these will be destroyed after electronic recording in accordance with data protection regulations! However, keep the documents for at least 7 years for a possible review.

Declaration of accuracy and completeness

I confirm with my signature that all information is correct. I acknowledge that incorrect or incomplete information is a punishable offense.

Tax representative (name, address, telephone number)

Date, signature

Please fill in the required information on the official form,
this form is for translation assistance only

