



Tax Authority Austria  
Postcode 260  
1000 Vienna,

Tip: You can also fill out and submit this paperless declaration via Finanz Online ([bmf.gv.at](https://bmf.gv.at)) - around the clock and without special software.

## Attachment L 1d for 2022

**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 society deviating from data transmission** (point 3)
- **Foreign donations/foreign church contributions** (point 4)
- **Subsequent purchase of insurance periods and voluntary continued insurance** (point 5)
- *Only as attachment to E 1:* **Special expenses deduction of business donations/correction of a special expenses data transmission for business donations** (point 6)

**Important: DO NOT use this form** to correct errors **in the automatically transmitted data on point 3 and point 5**. If amounts you paid were incorrectly or not at all transmitted to the tax office due to an error on the part of the beneficiary organizations, please contact the payee directly for clarification. Only they can correct your special expenses with a correction transmission or a subsequent data transmission.

***How do you fill out this form correctly?***

- All information must be true
- Only one attachment is to be used for each tax return (L 1, E 1 or E 7).
- In CAPITAL LETTERS and only fill with black or blue colour - amount fields in euros and cents
- The fields with a strong border must be filled out
- Check appropriate points

**Additional information can be found in the L 1d-Erl form and in the tax book 2023 (bmf.gv.at)**

Legal provisions refer to the Austrian Income Tax Act 1988

<b>1. Personal Information</b>											
1.1 10-digit social security number according to e-card						1.2 Tax number <sup>1)</sup>			1.3 Date of birth (if no social security available, in any case <b>to fill in</b> )		
<div style="border: 1px solid black; width: 100%; height: 30px; position: relative;"> <span style="position: absolute; top: -10px; left: 0; right: 0; background: linear-gradient(to right, transparent 49%, black 49%, black 51%, transparent 51%);"></span> </div>						<div style="border: 1px solid black; width: 100%; height: 30px; position: relative;"> <span style="position: absolute; top: -10px; left: 0; right: 0; background: linear-gradient(to right, transparent 49%, black 49%, black 51%, transparent 51%);"></span> </div>			<div style="border: 1px solid black; width: 100%; height: 30px; position: relative;"> <span style="position: absolute; top: -10px; left: 0; right: 0; background: linear-gradient(to right, transparent 49%, black 49%, black 51%, transparent 51%);"></span> </div>		
<b>2. Partner <sup>2)</sup>, child <sup>3)</sup> or parent</b> (only to be completed for applications relating to point 3., 5.1 or 5.3 )											
2.1 FAMILY NAME OR LAST NAME											
<div style="border: 1px solid black; width: 100%; height: 30px; position: relative;"> <span style="position: absolute; top: -10px; left: 0; right: 0; background: linear-gradient(to right, transparent 49%, black 49%, black 51%, transparent 51%);"></span> </div>											
2.2 FIRST NAME						2.3 TITLE					
<div style="border: 1px solid black; width: 100%; height: 30px; position: relative;"> <span style="position: absolute; top: -10px; left: 0; right: 0; background: linear-gradient(to right, transparent 49%, black 49%, black 51%, transparent 51%);"></span> </div>						<div style="border: 1px solid black; width: 100%; height: 30px; position: relative;"> <span style="position: absolute; top: -10px; left: 0; right: 0; background: linear-gradient(to right, transparent 49%, black 49%, black 51%, transparent 51%);"></span> </div>					
2.4 10-digit social security number according to e-card						2.5 Date of birth (if no social security no. available, in any case <b>to fill in</b> )					
<div style="border: 1px solid black; width: 100%; height: 30px; position: relative;"> <span style="position: absolute; top: -10px; left: 0; right: 0; background: linear-gradient(to right, transparent 49%, black 49%, black 51%, transparent 51%);"></span> </div>						<div style="border: 1px solid black; width: 100%; height: 30px; position: relative;"> <span style="position: absolute; top: -10px; left: 0; right: 0; background: linear-gradient(to right, transparent 49%, black 49%, black 51%, transparent 51%);"></span> </div>					
<b>3. Consideration of a contribution to a domestic church or religious community that deviates from the data transmission</b>											
<p>Only make entries here if the payment is to be considered differently from the data transmitted to the tax office and you want to make a contribution your partner <b>or</b> your child have paid, or your partner or a parent paid your contribution.</p>											
<p>For the year 2022, a contribution was sent electronically to a domestic church or religious community.</p> <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div> <p><b>Deviating from this</b>, the following total amount must be taken into account for me</p> <ul style="list-style-type: none"> <li>- Be aware that: If you (also) paid a fee for your partner or a child, enter the total amount here submission to be <b>taken into account</b> (your own contribution and contribution of the other person). In point 2, indicate who you paid for. Your payment cannot be taken into account for this person.</li> <li>- If your partner or a parent has paid all or part of your contribution, enter <b>0 (zero)</b> or the <b>lower amount</b>. In point 2, indicate to whom the payment is to be taken into account. Your payment cannot be taken into account.</li> </ul> <p>If applicable, state:</p> <div style="border: 1px solid black; padding: 2px; display: inline-block;"> <input checked="" type="checkbox"/> I paid a church contribution for a person (partner/child) who is not named in point 2         </div> </div> <div style="text-align: right;"> <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-right: 10px;">458</div> <div style="border: 1px solid black; width: 100%; height: 30px; position: relative;"> <span style="position: absolute; top: -10px; left: 0; right: 0; background: linear-gradient(to right, transparent 49%, black 49%, black 51%, transparent 51%);"></span> </div> </div> </div>											

1) As an attachment to form L 1 must field 1.2 **not** filled in.

2) Partners are **spouse and registered partner. Further partners**/partners with at least one child for whom family allowance was received for at least seven months (Section 106 Para. 3). They are referred to below as "partner";

3) **Child is just a child for which you or your partner have received family allowance for at least seven months/has** (Section 106 Para. 1) or for which you are entitled to the maintenance tax credit for at least seven months (Section 106 Para. 2).

#### 4. Consideration of foreign donations/foreign church contributions

4.1 **Donations** to beneficiary **foreign** organisations (e.g. charitable organisations, environmental organisations) that are not obliged to transmit data were paid in the amount of <sup>4)</sup>

281

--	--	--	--	--	--	--	--	--	--

4.2 **Mandatory contribution** to a **foreign** church or religious company that is not obliged to transmit data were paid in amount of

282

--	--	--	--	--	--	--	--	--	--

#### 5. Subsequent purchase of insurance periods and voluntary continued insurance

Upon application, a single premium can be paid for the subsequent purchase of insurance periods in statutory social insurance at one tenth for ten consecutive years as a special expense.

5.1 **Tenth amount to be taken into account from a single premium paid before 2017**

Did you already **before 2017** apply for the single premium to be spread for the subsequent purchase of insurance periods over ten years, enter the tenth to be considered for 2022 here. Even if you applied for a tenth deduction for your partner or child before 2017, the enter the amount due for 2022 here.

The following tenth amount must be taken into account for the 2022 assessment

283

--	--	--	--	--	--	--	--	--	--

5.2 **Tenth amount to be taken into account from a single premium paid in 2022**

If you have paid **in 2022** a single premium for the purchase of insurance periods, you can apply for the ten-year spread period here.

☒ I apply for the ten-year spread of the single premium I paid and included in the data transfer for 2022 <sup>5)</sup>

5.3 **Consideration that differs from the special expenses data transmission in the case of voluntary continued insurance or when purchasing additional insurance periods**

An amount was for the year 2022 **electronically transmitted for voluntary continued insurance or for an additional purchase of insurance periods. Deviating from this**, the following amount has to be taken into account for me

284

--	--	--	--	--	--	--	--	--	--

☒ I apply for ten-year spread <sup>5)</sup> **for the amount specified in code 284**

If you have paid for your partner or a child, enter the amount that **has to be taken into account for you**. In point 2, indicate who you paid for. Your payment cannot be taken into account for this person.

If applicable, state:

☒ I have paid for a person (partner/child) who is not named in point 2, voluntary continued insurance/subsequent purchase of insurance periods

If your partner or one of your parents paid for you in full or in part, enter 0 (zero) **here or the lower amount** whichever is different from the amount transmitted. In point 2 indicate to whom the payment is to be taken into account. In your case, this payment cannot be taken into account.

6. **Only as an attachment to Form E 1: Special expenses deduction for business allowances/correction one special expenses data transmission for company benefits**

6.1 **Special expense deduction for business donations**

As far as operational donations according to Section 4a, Section 4b or Section 4c (e.g. donations) 10% of the operating profit (before consideration a profit allowance), can be taken into account in the assessment as special expenses (Section 18 Para. 1 item 7 **in conjunction with Section 18 Para. 8 item 3 litera b)**. You can enter the amount with a positive sign **in code 285, which exceeds the above limit** exceeds the amount and is not recorded in a special expense data submission. This amount will be considered as a special expense in addition to the submitted amount.

6.2 **Correction of a special expense data transmission for company benefits**

Is an allowance (e.g. donation) that is to be considered as an operating expense, (also) in a special expenditure data transfer transfer, you can use code 285 to have the data transfer corrected. The amount had to be recorded in the form E 1a/E 1a-K in the relevant code (9243, 9244, 9245, 9246, 9261, 9262) and transferred to code 285 **with negative sign. The amount that is taken into account as a special expense due to the data transmission is reduced by this amount.**

+/- Always specify the leading sign

Special expenses deduction for business donations or correction of a special expenses data transmission

285

--	--	--	--	--	--	--	--	--	--

<sup>4)</sup> Only donations to organizations may be entered here that appear in the "List of beneficiary institutions" and do not have a permanent local institution in Austria.

<sup>5)</sup> One tenth of the amount is taken into account. The remaining tenths are automatically taken into account in the assessment in the following nine years. A separate application in attachment L 1d is no longer required.

#### Note

##### Original documents and receipts

Keep your original documents and receipts for at least 7 years for possible verification. Please send us no **additional documents as proof with this declaration.**

##### Declaration of accuracy and completeness

I confirm with my signature that all information is correct. I acknowledge that inaccurate or incomplete information is punishable.

Tax representative (name, address, telephone)

Date, signature