

2022

To this

Tax Authority Austria  
Postcode 260  
1000 Vienna,

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



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## Attachment L 1i for 2022 to form L 1 or E 1

- For income from employment without income tax deduction
- Additional information if certain cross-border criteria are met
- Application for unlimited tax liability (Section 1 Para. 4 Austrian Income Tax Act 1988)

### When should this form be used?

If, as a tax resident, you only received income from employment, use form L 1 and this attachment (L 1i).  
If you also received other income, only use the income tax return for persons with limited tax liability (Form E 7); in this case, this attachment (L 1i) may not be used.

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

- All information must be true
  - In CAPITAL LETTERS and fill only with black or blue colour - amount fields in euros and cents
  - The fields with a strong border must be filled out
  - Applicable points must be ticked
- Legal provisions refer to the Austrian Income Tax Act 1988

### 1. Personal Information

1.1 10-digit social security number according to e-card

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1.2 Tax number <sup>1)</sup>

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1.3 Date of birth (if **no** social security number is available, **in any case** fill in)

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1.4  In 2022 I had my place of residence or my habitual residence in Austria and was employed

1.4.1  as cross-border commuters within the meaning of Section 16 (1) Item 4 lit g

1.4.2  at a foreign employer without wage tax deduction in Austria employed but not cross-border commuters

1.4.3  at a foreign diplomatic mission in Austria or international organisation (e.g. UNIDO) (sur-place staff)

1.4.4  recipient of a foreign pension

1.4.5  recipient of income from third parties without income tax deduction (e.g. bonus miles)

1.4.6  working in a country for which the double taxation agreement provides for the credit method

Point 1.5 is only **to be completed if this attachment is submitted with a Form L 1.**  
Also note points 5 and 6.

1.5  In 2022 I had no place of residence or habitual abode in Austria **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  beneficiary of an Austrian pension <sup>2)</sup>

1.5.3  employed in Austria by a foreign employer without an obligation to deduct income tax

1.5.4  recipient of income from third parties without income tax deduction (bonus miles, commissions, etc.)

Point 1.6 is only **to be completed if points 1.4.2, 1.4.4, 1.4.6, or 4 have been completed.**

Residence country <sup>3)</sup>

1.6 My vital interests are centred in the country mentioned.

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

1) As attachment to Form L 1 field 1.2 is **not** to be filled in.

2) From the employer or the office paying out the pension a payslip (L 16) is sent to the tax office.

3) Insert the motor vehicle nationality sign - e.g. A for Austria, D for Germany, H for Hungary

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Finanzen





## 2. Income from employment for which Austria has the right to tax

### 2.1 Income WITHOUT wage statement (no form L 17 available)

2.1.1 Income without expenses for ergonomically suitable furniture for the home office (income less income-related expenses without code 158) <sup>4)</sup>

**Be aware that** Expenses for ergonomically suitable furniture for the home office must be entered in form L 1 (E 1) in code 158 and must not be considered again when determining the value for code 359.

359

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I declare that the key figure 359 contains only pension benefits.

2.1.2 Creditable foreign tax for earnings according to code 359

377

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### 2.2 Earnings for which a wage statement (Form L 17) is available

2.2.1   **Number of wage statements/salary statements** (Form L 17) about my remuneration in accordance with points 1.4.1 to 1.4.5, 1.5.3 or 1.5.4. Only attach the wage statements/salary statements if they are not **transmitted electronically by the paying agency**

2.2.2 **Income-related expenses relating to foreign income without** offsetting against the income-related expenses flat rate, those in Form L 17 not were taken into account and which do not relate to expenditure on ergonomically suitable furniture for home offices

**Be aware that** Expenses for ergonomically suitable furniture for the home office must be entered in form L 1 (E 1) in code 158 and must not be considered again here.

154

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2.2.3 **Income-related expenses relating to foreign income with** offsetting against the income-related expenses flat rate, which in Form L 17 <sup>5)</sup> were taken into account

544

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### 2.3 Income from employment for which a payslip (payslip type 24) was submitted

Income-related expenses relating to foreign income that were not taken into account in this payslip and that do not relate to expenses for ergonomically suitable furniture for the home office <sup>5)</sup>

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

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Creditable foreign tax

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## 3. Formal discharge from foreign tax by the foreign tax administration

3.1  The formal discharge is not provided for by law

3.2  I have already received the formal discharge

3.3  I have applied for the formal discharge but have not yet received it

775

Already received or estimated amount

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## 4. Progression proviso for foreign income

4.1 Tax-exempt foreign income from employment subject to progression Work (including pensions, unemployment benefit, sick pay, insolvency benefit, child benefit, 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 taken into account in the amount of <sup>5)</sup>

493

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4.3 The code 453 contains foreign pension income in the amount of

791

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## 5. Application for assessment with limited tax liability (Section 102 Para. 1 item 3)

The application assessment will only be carried out if the appropriate box is ticked.

5.1  I am applying for the assessment for my employees Remuneration from the activity within the meaning of Section 99 Para. 1 item 1, from where income tax of 20% was withheld.

5.2  I am applying for the assessment for other dependent references.

<sup>3)</sup> Insert the vehicle nationality sign - e.g. A for Austria, D for Germany, H for Hungary

<sup>4)</sup> Earnings with special payments must be shown on a wage statement (Form L 17). Earnings that are subject to a progression proviso are only to be entered in code 453.

<sup>5)</sup> **Be aware that:** Income-related expenses relating to foreign income cannot also be 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> This earnings must not be included in the code 359, or in the wage statement (Form L 17).





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

6.1  In 2022 I had no place of residence in Austria nor my habitual abode

Country of residence in 2022 <sup>3)</sup>

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Nationality <sup>3)</sup>

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6.2  Pursuant to Section 1 Paragraph 4, I apply to be treated as having unlimited tax liability in Austria in 2022. I have the necessary certificate from my country of residence (Form E 9) or other countries in which I have earned income (e.g. confirmation from the foreign tax authority or of the foreign employer).

6.3 Earnings in country of residence in 2022 [Total (1) in Form E 9]

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6.4 Other foreign income from other countries, provided this is not included in the certificate of the country of residence.

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6.5 Earnings of my (marriage) partner in 2022 (e.g. according to form E 9)  
Only relevant for the single-earner tax credit or extraordinary burden.

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<sup>3)</sup> Insert the vehicle nationality sign - e.g. A for Austria, D for Germany, H for Hungary

**Original documents and receipts:** Keep your original documents and receipts for at least 7 years for possible verification. Please do not send us any **additional supporting documentation with this statement.**

### 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)

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Date, signature

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

