


 Tax Authority Austria  
 Postcode 260  
 1000 Vienna,

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

2022

## 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>

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1.6 My vital interests are centred in the country mentioned.

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

<sup>1)</sup> As attachment to Form L 1 field 1.2 is not to be filled in.

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

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

## 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 

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**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 State of activity<sup>3)</sup> for ergonomically suitable furniture for the home office<sup>5)</sup>

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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

Already received or estimated amount

3.2  I have already received the formal discharge

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

775

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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

5.2

I am applying for the assessment for other dependent references.

Remuneration from the activity within the meaning of Section 99 Para. 1 item 1, from where income tax of 20% was withheld.

<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)

Date, signature

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

