



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.

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)

T	M	M	J	J	J	J
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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).

<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



<b>2. Income from employment for which Austria has the right to tax</b>			
<b>2.1 Income WITHOUT wage statement (no form L 17 available)</b>			
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> <b>Be aware that</b> 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	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; position: relative;"> <div style="position: absolute; left: 50%; top: -5px; transform: translateX(-50%);">▲</div> <div style="position: absolute; right: 0; top: -5px;">/</div> </div>
<input checked="" type="checkbox"/> I declare that the key figure 359 contains only pension benefits.			
2.1.2 Creditable foreign tax for earnings according to code 359		377	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; position: relative;"> <div style="position: absolute; left: 50%; top: -5px; transform: translateX(-50%);">▲</div> <div style="position: absolute; right: 0; top: -5px;">/</div> </div>
<b>2.2 Earnings for which a wage statement (Form L 17) is available</b>			
2.2.1 <div style="border: 1px solid black; width: 30px; height: 20px; display: inline-block; vertical-align: middle;"></div> <b>Number of wage statements/salary statements</b> (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 <b>transmitted electronically by the paying agency</b>			
2.2.2 <b>Income-related expenses relating to foreign income without</b> 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 <b>Be aware that</b> 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	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; position: relative;"> <div style="position: absolute; left: 50%; top: -5px; transform: translateX(-50%);">▲</div> <div style="position: absolute; right: 0; top: -5px;">/</div> </div>
2.2.3 <b>Income-related expenses relating to foreign income with</b> offsetting against the income-related expenses flat rate, which in Form L 17 <sup>5)</sup> were taken into account		544	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; position: relative;"> <div style="position: absolute; left: 50%; top: -5px; transform: translateX(-50%);">▲</div> <div style="position: absolute; right: 0; top: -5px;">/</div> </div>
<b>2.3 Income from employment for which a payslip (payslip type 24) was submitted</b>			
State of activity <sup>3)</sup>	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>	Creditable foreign tax	
<div style="border: 1px solid black; width: 30px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px; position: relative;"> <div style="position: absolute; left: 50%; top: -5px; transform: translateX(-50%);">▲</div> <div style="position: absolute; right: 0; top: -5px;">/</div> </div>	<div style="border: 1px solid black; width: 100px; height: 20px; position: relative;"> <div style="position: absolute; left: 50%; top: -5px; transform: translateX(-50%);">▲</div> <div style="position: absolute; right: 0; top: -5px;">/</div> </div>	
<div style="border: 1px solid black; width: 30px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px; position: relative;"> <div style="position: absolute; left: 50%; top: -5px; transform: translateX(-50%);">▲</div> <div style="position: absolute; right: 0; top: -5px;">/</div> </div>	<div style="border: 1px solid black; width: 100px; height: 20px; position: relative;"> <div style="position: absolute; left: 50%; top: -5px; transform: translateX(-50%);">▲</div> <div style="position: absolute; right: 0; top: -5px;">/</div> </div>	
<b>3. Formal discharge from foreign tax by the foreign tax administration</b>			
3.1	<input checked="" type="checkbox"/> The formal discharge is not provided for by law	Already received or estimated amount	
3.2	<input checked="" type="checkbox"/> I have already received the formal discharge		
3.3	<input checked="" type="checkbox"/> I have applied for the formal discharge but have not yet received it	775	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; position: relative;"> <div style="position: absolute; left: 50%; top: -5px; transform: translateX(-50%);">▲</div> <div style="position: absolute; right: 0; top: -5px;">/</div> </div>
<b>4. Progression proviso for foreign income</b>			
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	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; position: relative;"> <div style="position: absolute; left: 50%; top: -5px; transform: translateX(-50%);">▲</div> <div style="position: absolute; right: 0; top: -5px;">/</div> </div>
4.2	When determining the tax-exempt foreign income (code <b>453</b> ). Income-related expenses taken into account in the amount of <sup>5)</sup>	493	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; position: relative;"> <div style="position: absolute; left: 50%; top: -5px; transform: translateX(-50%);">▲</div> <div style="position: absolute; right: 0; top: -5px;">/</div> </div>
4.3	The code 453 contains foreign <b>pension income</b> in the amount of	791	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; position: relative;"> <div style="position: absolute; left: 50%; top: -5px; transform: translateX(-50%);">▲</div> <div style="position: absolute; right: 0; top: -5px;">/</div> </div>
<b>5. Application for assessment with limited tax liability (Section 102 Para. 1 item 3)</b>			
The application assessment will only be carried out if the appropriate box is ticked.			
5.1	<input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/> 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.

