

2023

To the

Finanzamt Österreich
Postfach 260
1000 Wien

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

Data protection declaration on bmf.gv.at/datenschutz
or on paper in all finance and customs offices

Attachment L 1i for 2023 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 to fill out this form correctly?

- All information must be complete and correct
 - In CAPITAL LETTERS and only fill with black or blue colour - amount fields in euros and cents
 - Fields with a bold frame must be filled in at any rate
 - Applicable points must be ticked
 - In this statement, the use of a recognised ethnic group language is also permissible
- Legal provisions refer to the Austrian Income Tax Act 1988

1. Personal Data

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

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1.2 Tax identification number ¹⁾

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1.3 Date of birth (if there is **no** social security N^o, to be filled in **at any rate**)

D	D	M	M	Y	Y	Y	Y
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1.4 In 2023 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 para. 1 item 4 lit g
- 1.4.2 employed by a foreign employer without wage tax deduction in Austria, but not a cross-border commuter
- 1.4.3 employed by a foreign diplomatic representation authority or international organisation (e.g. UNIDO) in Austria (on-site personnel)
- 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, commissions) ²⁾
- 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 2023 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.) ³⁾
- 1.5.2 beneficiary of an Austrian pension ³⁾
- 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 (e.g. bonus miles, commissions)

1.6.1 My vital interests are centred in the country mentioned.
(please **always** state your country of residence)

Residence country ⁴⁾

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

1.6.2 I receive foreign income (to complete only if the country of residence is not Austria) ⁵⁾

1) Field 1.2 is **not** to be completed as a supplement to Form L 1.

2) Enter this income in code **359**.

3) A payslip (L 16) is sent to the tax office by the employer or pension-paying organisation.

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

5) For foreign income from employment, fill in code **453** (for pension income also code **791**). For all other foreign income, an income tax declaration (Form E1) is required and code **440** must be filled in.

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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) ⁶⁾ Note: 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
<input checked="" type="checkbox"/> I declare that the key figure 359 contains only pension benefits.		
2.1.2	When determining the income (code 359), social security contributions were taken into account totalling	183
2.1.3	Creditable foreign tax for earnings according to code 359	377
2.2 Earnings for which a wage statement (Form L 17) is available		
2.2.1	<input type="text"/> <input type="text"/> Number of wage statements/wage certificates (Form L 17) concerning my earnings according to Pt. 1.4.1 to 1.4.5, 1.5.3 or 1.5.4. Only attach the wage statements/wage certificates, if they are not submitted electronically by the paying organisation	
2.2.2	Income-related expenses relating to foreign income without offsetting against the income-related expenses flat rate, which were not taken into account in Form L 17 Note: Lump sum for commuters and expenses for ergonomically suitable furniture for home offices must be entered in form L 1 (E 1) and should not be considered again here.	154
2.2.3	Income-related expenses relating to foreign income with offsetting against the lump sum for income-related expenses, which were not considered in Form L 17 ⁷⁾	544
2.3 Income for which a payslip (payslip type 24) ⁸⁾ is available		
State of activity ⁹⁾	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 ⁷⁾	Creditable foreign tax
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3. Formal discharge from foreign tax by the foreign tax administration		
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
4. Progression proviso for foreign income		
4.1	Tax-free foreign income from employment, subject to progression (including pensions, unemployment benefits, sickness benefits, insolvency benefits, child benefits, etc.), following the deduction of social security contributions (code 184) and any other income-related expenses (code 493) ¹⁰⁾	453
4.2	When determining the tax-exempt foreign income (code 453) social security contributions were taken into account totalling	184
These social security contributions can be deducted abroad to decrease taxes (check one of the boxes)		<input checked="" type="checkbox"/> yes <input checked="" type="checkbox"/> no

⁶⁾ Earnings with special payments must be shown on a wage statement (Form L 17). Earnings subject to progression must only be entered in code **453**.
⁷⁾ **Please note:** Income-related expenses relating to foreign income cannot also be entered in Form L 1 or E 1. Any income-related expenses costs for ergonomically suitable furniture are to be considered with the amount applicable in the respective assessment year.
⁸⁾ Payslips for periods during which the right of taxation has been assigned to the foreign state according to the double taxation agreement with the credit method
⁹⁾ Enter the vehicle nationality letter - e.g. I for Italy, GB for Great Britain
¹⁰⁾ These earnings must not be included in code **359**, nor in the wage statement (Form L 17).



