



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.

2023

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)

Residence country ⁴⁾

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

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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.



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		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; position: relative;"> <div style="position: absolute; left: 50%; top: 50%; transform: translate(-50%, -50%);">/</div> </div>
<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		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; position: relative;"> <div style="position: absolute; left: 50%; top: 50%; transform: translate(-50%, -50%);">/</div> </div>
2.1.3 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: 50%; transform: translate(-50%, -50%);">/</div> </div>
2.2 Earnings for which a wage statement (Form L 17) is available			
2.2.1 <div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block; vertical-align: middle;"></div> 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		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; position: relative;"> <div style="position: absolute; left: 50%; top: 50%; transform: translate(-50%, -50%);">/</div> </div>
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		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; position: relative;"> <div style="position: absolute; left: 50%; top: 50%; transform: translate(-50%, -50%);">/</div> </div>
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	
<div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; position: relative;"> <div style="position: absolute; left: 50%; top: 50%; transform: translate(-50%, -50%);">/</div> </div>	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; position: relative;"> <div style="position: absolute; left: 50%; top: 50%; transform: translate(-50%, -50%);">/</div> </div>	
<div style="border: 1px solid black; width: 40px; height: 20px; display: inline-block;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; position: relative;"> <div style="position: absolute; left: 50%; top: 50%; transform: translate(-50%, -50%);">/</div> </div>	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; position: relative;"> <div style="position: absolute; left: 50%; top: 50%; transform: translate(-50%, -50%);">/</div> </div>	
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	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; position: relative;"> <div style="position: absolute; left: 50%; top: 50%; transform: translate(-50%, -50%);">/</div> </div>		
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: 50%; transform: translate(-50%, -50%);">/</div> </div>
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		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; position: relative;"> <div style="position: absolute; left: 50%; top: 50%; transform: translate(-50%, -50%);">/</div> </div>
4.2 When determining the tax-exempt foreign income (code 453) social security contributions were taken into account totalling	184		<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; position: relative;"> <div style="position: absolute; left: 50%; top: 50%; transform: translate(-50%, -50%);">/</div> </div>
These social security contributions can be deducted abroad to decrease taxes (check one of the boxes)			
<input checked="" type="checkbox"/> yes <input 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).



4.3 When determining tax-exempt foreign income (code **453**) other miscellaneous expenses were taken into account totalling ⁷⁾

493

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4.4 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 request the assessment for my earnings from non-self-employed work within the meaning of Section 99 para. 1 item 1, from which income tax at a rate of 20% or 25% has been withheld.

5.2 ☒ I request the assessment for other earnings from non-self-employed work.

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

6.1 ☒ In 2023, I neither had a residence nor my habitual abode in Austria

Country of residence in 2023 ⁴⁾

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Nationality ⁴⁾

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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 2023. 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 2023 [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 2023 (e.g. according to form E 9)
Only relevant for the single-earner tax credit or extraordinary burden.

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

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.

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

Declaration of correctness and completeness

I confirm with my signature that all information given is true. I acknowledge that incorrect or incomplete information is a punishable offence.

Tax representation (name, address, phone N°)

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Date, signature

