

2018



## Supplement L 1ab for 2018

### to Form L 1 or E 1 for consideration of extraordinary burdens

Tax information can be found in the **Tax Book 2019** (www.bmf.gv.at, Publications) or obtained from your tax office.

This form will be read by machine, so please write in **BLOCK CAPITALS** and use **only black** or **blue** ink. Enter amounts in € and ¢ (right-justified). Please submit only original forms, as copies are not machine-readable. Entries **outside the entry fields** are not machine-readable either.

**Fields highlighted in bold must be filled in in any case.**

Please tick as applicable.

1. Personal Data		
1.1 10-digit social security number according to e-card <sup>1)</sup>	1.2 <b>Tax account number</b> Tax office number – Tax number <sup>2)</sup>	1.3 Date of birth (If there is <b>no</b> social security number, to be filled in in any case)
<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Extraordinary burdens (for each code, please state only the total annual amount in € and ¢)		
To assert extraordinary burdens for children, please use <b>Supplement(s) L 1k</b> .		
<b>Extraordinary burdens with deductibles</b> (less any reimbursements or remuneration received)		
2.1 Medical costs (incl. dental prostheses)	<b>730</b>	<input type="text"/>
2.2 Burial costs (unless covered by: Estate assets, insurance payments, tax-exempt reimbursements by the employer, asset transfer within the last 7 years before demise)	<b>731</b>	<input type="text"/>
2.3 Cure costs [after deduction of a proportionate household saving for meals (full board) totalling € 5.23 per day]	<b>734</b>	<input type="text"/>
2.4 Other extraordinary burdens not covered by 2.1 to 2.3 (e.g. adoption)	<b>735</b>	<input type="text"/>
<b>Extraordinary burdens without deductibles</b>		
2.5 Disaster losses (less any reimbursements or remunerations received)	<b>475</b>	<input type="text"/>
<b>Extraordinary burden from 25 % disability or in the case of long-term nursing care allowance</b>	Applicant	Partner <sup>3)</sup>
2.6 The lump-sum <b>tax allowance for disability</b> is requested (Prerequisite: min. 25 % disability, no nursing care allowance), and <b>no</b> actual costs due to the disability (codes 439/418) are asserted	Level of disability <sup>4)</sup> <input type="text"/> %	Level of disability <sup>4)</sup> <input type="text"/> %
2.7 The lump-sum tax allowance for dietary meals is applied for because of <b>Z:</b> Diabetes, tuberculosis, coeliac disease, AIDS <b>G:</b> Biliary, liver, kidney disease <b>M:</b> Stomach disease, other internal disease	<input checked="" type="checkbox"/> Z <input checked="" type="checkbox"/> G <input checked="" type="checkbox"/> M	<input checked="" type="checkbox"/> Z <input checked="" type="checkbox"/> G <input checked="" type="checkbox"/> M
2.8 Nursing care allowance, allowance for blindness or other care-related cash benefits are received (Note: In the case of year-round receipt, there is no allowance for disability in accordance with item 2.6 due)	Start <input type="text"/> <input type="text"/> to <input type="text"/> <input type="text"/> 2018	Start <input type="text"/> <input type="text"/> to <input type="text"/> <input type="text"/> 2018
2.9.1 The lump-sum tax allowance for the vehicle registered for the disabled person is applied for on the basis of the mobility restriction established	<input checked="" type="checkbox"/> yes	<input checked="" type="checkbox"/> yes
2.9.2 The lump-sum tax allowance for the vehicle registered for the disabled person is applied for on the basis of presentation of a passport in accordance with § 29b StVO 1960.	<input checked="" type="checkbox"/> yes	<input checked="" type="checkbox"/> yes

<sup>1)</sup> Please enter the complete 10-digit social security number assigned by the Austrian social insurance provider here.

<sup>2)</sup> Field 1.2 is **not** to be completed as a supplement to Form L 1.

<sup>3)</sup> **Partners** are spouses and registered partners. Furthermore cohabitants with at least one child for whom family allowance have been received for at least seven months (§ 106 III of the Austrian Income Tax Act 1988). They are hereinafter referred to as "partners" unless stated otherwise.

<sup>4)</sup> A disabled person's passport or notice of disability classification is available and must be presented at the request of the tax office.

Extraordinary burden from 25 % disability or in the case of long-term nursing care allowance	Applicant	Partner
2.10 Proven taxi costs due to mobility restriction (but no vehicle registered for the disabled person available)	<div>435</div> <div> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div>	<div>436</div> <div> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div>
2.11 Sporadic expenses for aids (e.g. wheelchair, hearing aid, aids for the blind) as well as costs of curative treatment (e.g. medical costs, medication) <b>(Please deduct any reimbursements)</b>	<div>476</div> <div> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div>	<div>417</div> <div> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div>
<b>Actual costs due to a disability</b>	Applicant	Partner
2.12 <b>Instead</b> of the lump-sum tax allowances based on the degree of disability, actual costs are asserted (e.g. costs for a nursing home, <b>any care-related cash benefits and any proportionate household savings – € 156.96 per month – please deduct</b> ).	<div>439</div> <div> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div>	<div>418</div> <div> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div>

**Please note:** Where the actual costs of a disability are asserted, no entry may be made in items 2.6, 2.7, 2.9.1, 2.9.2, 2.10 and 2.11. In this case, all positions must be calculated, and the final total must be entered in codes 439 or 418. To the extent that lump-sum tax allowances are due for dietary meals or for a motor vehicle due to restricted mobility or a passport pursuant to § 29b StVO, these amounts must be included in the calculation. The corresponding amounts can be found in the Tax Book 2019 which is available free of charge from any tax office or at [www.bmf.gv.at/services/publikationen](http://www.bmf.gv.at/services/publikationen).



I certify that the above information is **correct and complete** to the best of my knowledge and belief (please pay attention to mandatory fields!). I am aware that incorrect or incomplete information constitutes a punishable offence.

**IMPORTANT NOTICE:** Please **do not send any original documents**, as all documents arriving at the tax office will be destroyed after electronic recording in accordance with the data protection regulations! However, retain these for at least **7 years** for a possible inspection.

**You can also submit this declaration electronically at [www.bmf.gv.at](http://www.bmf.gv.at) (FinanzOnline).**  
**FinanzOnline is available to you free of charge around the clock. You do not need any special software.**

Tax representation (name, address, telephone/fax number)
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Date, signature

