

2018

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www.bmf.gv.atBundesministerium
Finanzen**Supplement L 1k for 2018 to Form L 1 or E 1 for consideration of**

- a **child allowance** (item 3),
- a **support money deduction** (item 4),
- an **extraordinary burden for children** (item 5)
- or for **subsequent taxation** of a grant by your employer to childcare costs. (item 6).

Please fill in an individual **Supplement L 1k** for **each child**.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. Information on the applicant		
1.1 10-digit social security number according to e-card ¹⁾	1.2 Tax account number Tax office number – Tax number ²⁾	1.3 Date of birth (If there is no social security number, to be filled in in any case)
<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Information about the child ³⁾		
2.1 SURNAME (BLOCK LETTERS)		
<input type="text"/>		
2.2 FIRST NAME (BLOCK LETTERS)		2.3 10-digit social security number according to e-card ¹⁾
<input type="text"/>		<input type="text"/>
2.4 Date of birth (If there is no social security number, to be filled in in any case)	2.5 Identification number of the European health insurance card, if no insurance number is available	
<input type="text"/>	<input type="text"/>	
3. Child allowance ⁴⁾		
3.1 Child allowance for a child living in the household (§ 106 I of the Austrian Income Tax Act 1988)	<input checked="" type="checkbox"/> € 440	<input checked="" type="checkbox"/> € 300
3.2 Child allowance for a child not living in the household (§ 106 II of the Austrian Income Tax Act 1988)	<input checked="" type="checkbox"/> € 300	
4. Maintenance payments		
4.1 Support money deduction for a child not living in the household, for whom I provided the legal maintenance (alimony) in the following time	Start	End
	<input type="text"/>	to <input type="text"/> 2018
4.2 Total of the maintenance payments for a child who is permanently living abroad (outside the EU, the EEA and Switzerland) and for which no child allowance of support money deduction is due.	<input type="text"/>	
Period of the maintenance payments	Start	End
	<input type="text"/>	to <input type="text"/> 2018

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

2) To be completed only if this supplement to Form E 1 is submitted.

3) A child in the fiscal sense is a child for whom you or your partner have received family allowance for at least seven months in the assessment year, or for whom you are entitled to the support money deduction for at least seven months (§ 106 II of the Austrian Income Tax Act 1988).

4) The child allowance amounts to **€ 440** if it is claimed for the child only by the applicant (thus not by the partner as well), and for the same child no person liable for maintenance is entitled to a child-free child allowance to the amount of € 300.The child allowance is **€ 300** if it is paid for the same child by the partner of the applicant, or if for the same child a person liable for maintenance is entitled to a child-free child allowance to the amount of € 300.

5. Extraordinary burdens

5.1 **Childcare expenses** (without costs for vocational training away from home)
(Please enter here the amount you have actually paid less any tax-exempt subsidies)

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5.2 Extraordinary burdens for a child without disability (e.g. medical expenses)
(less reimbursements or remunerations)

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5.3 **Cost absorption in percent**
(concerns items 5.4 and 5.5)

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 %

5.4 **Lump sum for vocational training of the child away from home is applied for**
Cost allocation see item 5.3

Number of months

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5.4.1 Duration of the vocational training away from home

Postal code

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Country of residence ⁵⁾

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5.4.2 Information on the training location

5.5 **Information on the child's disability**
Cost allocation see item 5.3

5.5.1 The lump-sum **tax allowance for disability** (§ 35 III) is applied for (Prerequisite: at least 25% disability, no long-term care allowance, no increased family allowance received), and in item 5.5.7 **no** actual costs due to disability are asserted (Note: No entry is to be made in items 5.5.3 and 5.5.7)

Level of disability ⁶⁾

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 %

5.5.2 The lump-sum tax allowance for dietary meals is applied for because of:

- Z:** Diabetes, tuberculosis, coeliac disease, AIDS Z
G: Biliary, liver, kidney disease G
M: Stomach disease, other internal disease M

5.5.3 The monthly **tax allowance** of € 262 for a severely disabled child, for which **increased family allowance** is received, is applied for, and in item 5.5.7 **no** actual costs are asserted
(Note: No entry in items 5.5.1, 5.5.2 and 5.5.7 is to be made)

Start End

M	M	to	M	M	2018
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5.5.4 Monthly payment of a care-related cash benefit
(Note: In the case of year-round receipt, there is no allowance for disability pursuant to item 5.5.1 due)

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Period of care-related cash payment

Start End

M	M	to	M	M	2018
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5.5.5 School fees for a special (nursing) school or sheltered workshop

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5.5.6 Sporadic expenses for aids (e.g. wheelchair, hearing aid, aids for the blind) as well as costs of the curative treatment (e.g. medical costs, medication)
(Deduct any cost reimbursements)

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5.5.7 Instead of the lump-sum tax allowances (5.5.1, 5.5.2 or 5.5.3), actual expenses are asserted (**please deduct any care-related cash benefits**; note: No entry is to be made in 5.5.1, 5.5.2, 5.5.3, 5.5.5 or 5.5.6.) To the extent that lump-sum tax allowances are due, these values must be included into the calculation.

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6. Subsequent taxation of the employer's grant for childcare

6.1 Employer's grant for childcare
(Note: To be filled in only if the grant was incorrectly left tax-exempt in the wage tax calculation.)

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⁵⁾ Please enter the international motor vehicle licence tag here. Please fill in only if the training location is not in Austria.

⁶⁾ A disabled person's passport or notice of disability classification is on hand and must be presented at the request of the tax office.

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 (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

