

2019

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

**Supplement L 1k for 2019 to Form L 1 or E 1 for:**

- **Family Bonus Plus** (Item 3), **filling out is mandatory** – even if already applied for at the employer
- **Support money deduction** (Item 4),
- **Extraordinary burden for children** (Item 5)
- **Subsequent taxation** of a grant by your employer to childcare costs (Item 6).

**How to fill out this form correctly?**

- All information must be complete and correct
- Please fill out in **CAPITAL LETTERS** and only in **black or blue colour** – amount fields in euros and cents

- Fields with a bold frame must be filled in at any rate.
- The appropriate items must be ticked

**Supplementary information can also be found in the Tax Book 2020 (bmf.gv.at) and in the completion instructions L 2**

Data Protection Policy at bmf.gv.at/datenschutz or in printed form at all tax and customs office locations

PLEASE DO NOT WRITE INTO THIS GREY FIELD

bmf.gv.at

Bundesministerium Finanzen

1. Information on the applicant		
1.1 10-digit Austrian Social Security Number according to e-card	1.2 Tax account number Tax office number – Tax number 1)	1.3 Date of birth (if there is <b>no</b> social security N <sup>o</sup> , to be filled in <b>at any rate</b> )
<input type="text"/>	<input type="text"/>	<input type="text" value="D M M Y Y Y"/>
2. Information on the child (a separate Supplement L 1k is to be filled in for each child)		
2.1 SURNAME		
<input type="text"/>		
2.2 FIRST NAME		2.3 10-digit social security number of the child
<input type="text"/>		<input type="text"/>
2.4 Date of birth (if there is <b>no</b> social security N <sup>o</sup> , to be filled in <b>at any rate</b> )	2.5 European Health Insurance Card identification number, if no Austrian Social Security Number is available	2.6 Country of residence of the child 2)
<input type="text" value="D D M M Y Y Y Y"/>	<input type="text"/>	<input type="text"/>
3. Family Bonus Plus		
<ul style="list-style-type: none"> <li>• The Family Bonus Plus must <b>at any rate</b> be applied for when making an assessment, even if it has already been considered by the employer. Otherwise an undesired additional tax payment may be imposed. You can also apply for a different apportionment than that requested from the employer.</li> <li>• The Family Bonus Plus can be considered for each child at most once in full and reduces income tax at most to zero.</li> <li>• If you split the Family Bonus Plus, please note that for each child in total no more than the full Family Bonus Plus can be claimed. Otherwise, in each case one-half will be considered.</li> <li>• <b>Coordinate with the other parent</b> so that not too much is applied for and that no unwanted additional payment is imposed.</li> <li>• With this supplement you can apply for the Family Bonus Plus if your <b>family circumstances were unchanged in 2019</b> and the child's country of residence has not changed in 2019:                     <ul style="list-style-type: none"> <li>- Item 3.1. is relevant if no maintenance (alimony) is payable for the child (e.g. child in currently valid marriage) or for a child for whom maintenance (alimony) is payable yet no payments were made in 2019.</li> <li>- Item 3.2. is relevant if maintenance is payable for the child and has been paid to the full amount for the whole year.</li> </ul> </li> <li>• In cases not covered by Items 3.1 or 3.2, or if you wish to apply for the 90%/10% apportionment, use Supplement L 1k-bF.</li> </ul>		
3.1 I or my spouse/partner did <b>not receive any maintenance payments (alimony)</b> for the child in 2019		
I receive family allowance and apply for	<input checked="" type="checkbox"/> <b>half the</b>	<input checked="" type="checkbox"/> <b>the full</b> Family Bonus Plus
My spouse/partner receives the family allowance, and I apply for	<input checked="" type="checkbox"/> <b>half the</b>	<input checked="" type="checkbox"/> <b>the full</b> Family Bonus Plus
3.2 <b>Maintenance payments (alimony)</b> for the child were paid <b>to the full amount for the entire year 2019</b>		
I have received the family allowance and full maintenance and apply for	<input checked="" type="checkbox"/> <b>half the</b>	<input checked="" type="checkbox"/> <b>the full</b> Family Bonus Plus
I have received full alimony payments 3) and apply for	<input checked="" type="checkbox"/> <b>half the</b>	<input checked="" type="checkbox"/> <b>the full</b> Family Bonus Plus
4. Support money deduction and maintenance payments		
4.1 <b>Support money deduction</b> for a child not living in the household, for whom I provided the legal maintenance (always fill in <b>both amount fields</b> )		
Total maintenance payments made in 2019:	Amount of the monthly support money debt 4):	
<input type="text"/>	<input type="text"/>	

1) Field 1.2 is **not** to be completed as a supplement to Form L 1.  
 2) Enter the vehicle nationality symbol of the country – e.g. A for Austria, D for Germany, H for Hungary, SK for Slovakia, SLO for Slovenia  
 3) Item 4.1 must be completed in any case.  
 4) If the monthly support money debt changes during the year, indicate the average value.

4.2 Total of the **support money 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.

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Period of the maintenance payments

from 

M	M
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 to 

M	M
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 2019

## 5. Extraordinary burdens for the child <sup>5)</sup>

5.1 I claim **extraordinary burdens** for a child without a disability (e.g. medical expenses) – **less reimbursements and allowances**

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5.2 **I bear the costs** for the external vocational training (Item 5.3) and the disability of the child (Item 5.4) to the following extent

										%
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5.3 I apply for the flat rate for **external vocational training** of the child (for cost absorption see Item 5.2)

5.3.1 Duration of the vocational training away from home in months

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5.3.2 Postal code of the place of training

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5.3.3 Country of training (vehicle nationality symbol) <sup>2)</sup>

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5.4 **Information on the child's disability** (for cost absorption see Item 5.2)

5.4.1 I apply for the **flat-rate tax exempt amount for disability** (§ 35 III EStG) for the child Requirement: At least 25% disability, no nursing care allowance, no increased family allowance) and **no** actual costs due to disability are asserted in Item 5.4.7 (Note: no entry in Items 5.4.3 and 5.4.7)

Level of disability

										%
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5.4.2 I apply for the **flat-rate tax exempt amount for dietary meals** for the child because of:

- Diabetes, tuberculosis, coeliac disease, AIDS
- Biliary, liver, kidney disease
- Stomach disease, other internal disease

5.4.3 I apply for the flat-rate tax exempt amount of € 262 per month for a **significantly handicapped child** for whom **increased family allowance** is received. I do not claim any actual costs under Item 5.4.7. (Note: No entry in Items 5.4.1, 5.4.2 and 5.4.7 is to be made)

from 

M	M
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 to 

M	M
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 2019

5.4.4 Monthly payment of a care-related cash benefit to the amount of (In the case of year-round receipt, there is no tax exempt amount for disability pursuant to Item 5.4.1 due)

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Period of care-related cash payment

from 

M	M
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 to 

M	M
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 2019

5.4.5 School fees for a special (nursing) school or sheltered workshop

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5.4.6 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) **(I have deducted any cost reimbursements)**

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5.4.7 **Instead** of the flat-rate tax exempt amounts (Items 5.4.1, 5.4.2 or 5.4.3), actual expenses are asserted (**please deduct any care-related cash benefits**) (Note: No entry is to be made in Items 5.4.1, 5.4.2, 5.4.3, 5.4.5 or 5.4.6). If and insofar as there is entitlement to flat-rate tax exempt amounts, these values must be included into the calculation.

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

The employer's grant for childcare was wrongly left tax-exempt in the wage tax calculation. The grant is to be taxed subsequently to the amount of

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<sup>5)</sup> Only for a child for whom you or your spouse/partner have received family allowance for at least 7 months in the assessment year, or for whom you are entitled to the support money deduction for at least 7 months (§ 106 of the Austrian Income Tax Act 1988). Item 5.3 is not affected thereby.

**Original documents and vouchers:** However, retain original documents and vouchers for at least 7 years for a possible inspection. Do **not** send us any additional documents as evidence with this declaration.

### Declaration of correctness and completeness

I confirm with my signature that all information given is true. I am aware that incorrect or incomplete disclosure of information is punishable by law.

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

Date, signature