

2021

To the

Tax Authority Austria
P.O. Box 260
A-1000 Vienna

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

Supplement L 1ab for 2021

to Form L 1 or E 1 for extraordinary burdens

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.
- Applicable items must be ticked

Supplementary information can also be found in the Tax Book 2022 (bmf.gv.at) and in the completion instructions L 2

1. Personal Data		
1.1 10-digit Austrian Social Security Number according to e-card	1.2 Tax identification number ¹⁾	1.3 Date of birth (if there is no social security N ^o , to be filled in at any rate)
<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Extraordinary burdens (for each code, please state only the total annual amount in euros and cents)		
To assert extraordinary burdens for children, please use Supplement L 1k for each child.		
Extraordinary burdens with deductibles (less any reimbursements or remuneration received)		
2.1 Medical costs (incl. dental prostheses)	730	<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)	731	<input type="text"/>
2.3 Costs of treatment at a health resort after deduction of a proportionate household saving for meals (full board) to the amount of € 5.23 per day	734	<input type="text"/>
2.4 Other extraordinary burdens not covered by 2.1 to 2.3	735	<input type="text"/>
Extraordinary burdens without deductibles		
2.5 Disaster losses (less any reimbursements or remunerations received)	475	<input type="text"/>
Extraordinary burden from 25 % disability or in the case of long-term nursing care allowance		
	Applicant	Partner ²⁾
2.6 I request the tax-exempt amount for disability (Requirement: at least 25 % disability, no nursing care allowance) and no actual costs due to the disability (codes 439/418) are asserted	Level of disability ³⁾ <input type="text"/> <input type="text"/> <input type="text"/> %	Level of disability ³⁾ <input type="text"/> <input type="text"/> <input type="text"/> %
2.7 I apply for the flat-rate tax exempt amount for dietary meals due to the following illness: (Requirement: Degree of disability of at least 25%, of which at least 20% is attributable to the disability necessitating the diet):	<input checked="" type="checkbox"/> Diabetes, tuberculosis, coeliac disease, AIDS <input checked="" type="checkbox"/> Biliary, liver, kidney disease <input checked="" type="checkbox"/> Stomach disease, other internal disease	<input checked="" type="checkbox"/> Diabetes, tuberculosis, coeliac disease, AIDS <input checked="" type="checkbox"/> Biliary, liver, kidney disease <input checked="" type="checkbox"/> Stomach disease, other internal disease
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 End <input type="text"/> <input type="text"/> to <input type="text"/> <input type="text"/> 2021	Start End <input type="text"/> <input type="text"/> to <input type="text"/> <input type="text"/> 2021
2.9.1 I apply for the flat-rate tax exempt amount for the motor vehicle registered to the person with special needs. There is a restriction of mobility.	<input checked="" type="checkbox"/> yes	<input checked="" type="checkbox"/> yes
2.9.2 I apply for the flat-rate tax exempt amount for the motor vehicle registered to the person with special needs. A license card pursuant to § 29b StVO 1960 is available.	<input checked="" type="checkbox"/> yes	<input checked="" type="checkbox"/> yes

- 1) Field 1.2 is **not** to be completed as a supplement to Form L 1.
- 2) **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.
- 3) A disabled person's passport or notice of disability classification is available and must be presented upon the request of the tax office.

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Bundesministerium
Finanzen





Extraordinary burden from 25 % disability or in the case of long-term nursing care allowance	Applicant	Partner
2.10 I assert demonstrable taxi costs due to an established mobility restriction in the absence of a motor vehicle registered to the person with special needs.	435 <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"/>	436 <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"/>
2.11 I claim non-periodical expenditures for aids, for example wheelchairs, hearing aids or aids for the blind, or costs of medical treatment such as medical expenses, medication. I have deducted any reimbursements received.	476 <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"/>	417 <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"/>
Actual costs due to a disability	Applicant	Partner
2.12 Instead of the flat-rate tax allowances for disability, I claim the actual expenditure, such as costs for a nursing home. I have deducted cash benefits received for care and prorated household savings of € 156.96 per month.	439 <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"/>	418 <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"/>
<p>Please note: Where the actual costs of a disability are to be 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.</p>		

Notes

Original documents and receipts

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, phone N^o)

Date, signature

Please, do the required informations on the official form; this translation serves only for the support.

