



Tax Authority Austria
Postcode 260
1000 Vienna,

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

2022



Attachment L 1ab for 2022

to form L 1 or E 1 for extraordinary burdens

How do you fill out this form correctly?

- All information must be true
- In CAPITAL LETTERS and only with black or blue
- Fill in colour - amount fields in euros and cents

- The fields with a strong border must be filled out
- Applicable points must be ticked

Additional information can also be found in the tax book 2023 (bmf.gv.at) and in the L 2 form

1. Personal Information		
1.1 10-digit social security number according to e-card	1.2 Tax number ¹⁾	1.3 Date of birth (if no social security number available, in any case to fill in) T T M J J J J
2. Extraordinary burdens (only enter the total annual amount in euros and cents for each key figure)		
To claim extraordinary burdens for children, use an attachment L 1k for each child.		
Extraordinary burdens with deductible (less replacements received or remuneration)		
2.1 Medical expenses (incl. dentures)	730	
2.2 Funeral expenses (if not covered by: Estate assets, insurance benefits, tax-free replacements by employers, property transfer within the last 7 years before death)	731	
2.3 Healthcare costs after deducting a proportionate household saving for meals (full board) of 5.23 euros daily	734	
2.4 Other extraordinary burdens that do not fall under 2.1 to 2.3	735	
Extraordinary burdens without deductible		
2.5 Catastrophic Damage (less compensation or compensation received)	475	
Exceptional burden from a degree of disability of 25% or when receiving care allowance	Applicant	Partner ²⁾
2.6 I am applying for the allowance for disability (requirement: min. 25% disability, no care allowance) and no actual costs due to disability (codes 439/418) are claimed	Degree of disability ³⁾ % %	Degree of disability ³⁾ % %
2.7 I am applying for the flat-rate allowance for diet meals because of the following illness (requirement: Disability level of at least 25%, of which at least 20% is due to the disability that requires dieting):	<input type="checkbox"/> diabetes, tuberculosis, celiac disease, AIDS <input type="checkbox"/> biliary, liver, kidney disease <input type="checkbox"/> stomach disease, other internal disease	<input type="checkbox"/> diabetes, tuberculosis, celiac disease, AIDS <input type="checkbox"/> biliary, liver, kidney disease <input type="checkbox"/> stomach disease, other internal disease
2.8 Nursing care allowance, blindness allowance or another care-related cash benefit is drawn (Note: There is no allowance for disability according to point 2.6 for year-round receipt)	Start M M until M M end 2022	Start M M until M M end 2022
2.9.1 I am applying for the flat-rate allowance for the motor vehicle registered to the disabled person. There is a mobility restriction.	<input type="checkbox"/> yes	<input type="checkbox"/> yes
2.9.2 I am applying for the flat-rate allowance for the motor vehicle registered to the disabled person. An ID card according to Section 29b Road traffic regulations 1960 is available.	<input type="checkbox"/> yes	<input type="checkbox"/> yes

1) It must be attached to Form L 1 field 1.2 not filled in.

2) Partner means spouse, registered partner. Further partners/Partners with at least one child for at least seven months the family allowance was received (Section 106 paragraph 3 Austrian Income Tax Act 1988). Unless otherwise stated, they are referred to below as "partner".

3) A disability pass or notice of disability classification is available and is to be submitted at the request of the tax office.

Exceptional burden from a degree of disability of 25% or when receiving care allowance	Applicant	Partner
2.10 I am claiming verifiable taxi costs because of a mobility impairment that has been determined and there is no motor vehicle registered for the disabled person.	435 	436 
2.11 I am claiming irregular expenses for aids such as wheelchairs, hearing aids, aids for the blind or costs of medical treatment such as medical expenses, medication. I have deducted the reimbursements received.	476 	417 
Actual cost due to disability	Applicant	Partner
2.12 I claim instead of the flat-rate disability allowance for actual expenses, such as nursing home expenses. I deducted the care-related cash benefits I received and a proportionate monthly household saving of EUR 156.96.	439 	418 

Be aware that: If you claim the actual costs of a disability, no entry may be made under points 2.6, 2.7, 2.9.1, 2.9.2, 2.10 and 2.11. In this case, all items must be calculated and the total entered under code 439 or 418. If flat-rate allowances are due for dietary meals or for a car due to restricted mobility or an ID card in accordance with Section 29b Road traffic regulations, these values must be included in the calculation.

Note

Original documents and receipts

Keep your original documents and receipts for at least 7 years for possible verification. Please send us no additional documents as proof with this declaration.

Declaration of accuracy and completeness

I confirm with my signature that all information is correct. I acknowledge that inaccurate or incomplete information is punishable.

Tax representative (name, address, telephone)

Date, signature

