

To this

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 1k for 2022 to form L 1 or E 1 for:

- **Family Bonus Plus** (Point 3), **mandatory to complete** - even if you have already applied for it from your employer
- **Support money deduction** (point 4),
- **Extraordinary burdens for children** (point 5)
- **Subsequent taxation** of the employer's allowance for childcare (point 6).

### How do you fill out this form correctly?

- All information must be true
- In CAPITAL LETTERS and fill only with black or blue 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**

Privacy Policy at bmf.gv.at/datenschutz  
or on paper in all financial and customs offices

### 1. Information about the applicant

1.1 10-digit Social Security Number according to e-card

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1.2 Tax number <sup>1)</sup>

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1.3 Date of birth (if **no** social security number is available, **in any case** fill in)

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### 2. Child's details (a separate attachment L 1k must be completed for each child)

2.1 FAMILY NAME OR LAST NAME

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2.2 FIRST NAME

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2.3 10-digit social security no. of the child

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2.4 Date of birth (if **no** social security number is available, **in any case** fill in)

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2.5 European Health Insurance Card identification number, 2.6 Country of residence if there is no social security number of the child <sup>2)</sup>

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2.6 Country of residence of the child <sup>2)</sup>

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### 3. Family Bonus Plus

- The Family Bonus Plus must be applied for in an assessment **in any case**, even if it has already been taken into account by the employer. Otherwise, an unwanted additional payment may result. You can also apply for a different distribution than with the employer.
- The Family Bonus Plus can only be taken into account once for each child and reduces income tax to no more than zero.
- If you apply for the Family Bonus Plus, please note that no more than the total Family Bonus can be claimed for each child. Otherwise, the half is taken into account.
- **Coordinate with the other parent** to avoid requesting too much and there is no unwanted additional payment.
- You can use this supplement to apply for the Family Bonus Plus if your **family circumstances were unchanged throughout 2022** and the child's country of residence has not changed in 2022:
  - Point 3.1 is to be completed if no maintenance payments (alimony) were to be paid for the child (e.g. child in a valid marriage) or for the child for which maintenance payments (alimony) were to be paid but No payments have been made in 2022.
  - Point 3.2 must be completed if maintenance was due for the child and this was paid in full for the entire year.
- For special cases, please use form L 1k-bF

3.1 I have or my (marriage) partner has for the child in received in 2022 **no maintenance payments (alimony )**

I receive family allowance and apply for it

half

entire Family Bonus Plus

My (spouse) partner receives the family allowance and I am applying for it

half

entire Family Bonus Plus

3.2 **Maintenance payments (alimony)** were made for the child in full for the **entire year 2022**

I have received family allowance and full maintenance and am applying for it

half

entire Family Bonus Plus

I have paid full child support <sup>3)</sup> and am applying for it

half

entire Family Bonus Plus

### 4. Support money deduction and maintenance payments

4.1 **Support money deduction** for a child who is not part of the household and for whom I have provided statutory maintenance (fill in always **both amount fields** )

Total maintenance paid in 2022:

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Amount of the monthly maintenance obligation <sup>4)</sup>:

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<sup>1)</sup> Must be attached to Form L 1 field 1.2 **not** to be filled in.

<sup>2)</sup> Enter the vehicle nationality sign of the country - e.g. A for Austria, D for Germany, H for Hungary, SK for Slovakia, SLO for Slovenia

<sup>3)</sup> Point 4.1 must be completed in any case.

<sup>4)</sup> If the monthly maintenance obligation changes during the year, enter the average value .

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Finanzen

4.2 **Total maintenance payments for a child permanently living abroad (outside the EU, Switzerland, Norway, Liechtenstein and Iceland)** and for which no support money deduction is due

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from 

M	M
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 until 

M	M
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 2022

Period of maintenance payments

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

5.1 I claim **extraordinary burdens** for a child without disabilities (e.g. medical expenses) - **less reimbursement and allowances**

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5.2 **I will bear the costs** for the external vocational training (point 5.3) and the child's disability (point 5.4) in the percentage shown on the right

							%
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5.3 I am applying for the lump sum for **external vocational training** for the child (for bearing the cost see Point 5.2)

5.3.1 Duration of external vocational training in months

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5.3.2 Postcode of the training location

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5.3.3 State of training (sign of motor vehicle nationality) <sup>2)</sup>

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5.4 **Information on the child's disability** (see point 5.2 for bearing the costs)

5.4.1 I am applying for the **flat-rate tax exempt amount for disability** (Section 35 Para. 3 Austrian Income Tax Act) for the child *Requirement: At least 25% disability, no nursing allowance, no increased family allowance* and in point 5.4.7 **no** actual costs claimed due to disability (*Attention: No entry may be made in points 5.4.3 and 5.4.7*)

Degree of disability

							%
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5.4.2 I am applying for the **flat-rate tax exempt amount for diet food** for the child because of:

- Diabetes, tuberculosis, celiac disease, AIDS
- Gall, liver, kidney disease
- Stomach disease, other internal disease

5.4.3 I am applying for the flat-rate tax exempt amount of EUR 262 per month for a **significantly disabled child** for whom **increased family allowance** is required. I do not claim any actual costs under point 5.4.7. (*Attention: No entry may be made in points 5.4.1, 5.4.2 and 5.4.7*)

from 

M	M
---	---

 until 

M	M
---	---

 2022

5.4.4 Monthly receipt of a care-related cash benefit in the amount of (with year-round reference, there is no tax exempt amount for disability according to point 5.4.1)

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Period of care-related cash benefit

from 

M	M
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 until 

M	M
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 2022

5.4.5 School fees for a special (care) school or workshop for the disabled

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5.4.6 Irregular expenses for aids (e.g. wheelchair, hearing aid, aids for the blind) as well as costs of medical treatment (e.g. medical costs, medicines) **I deducted any reimbursements.**

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5.4.7 **Instead of** the flat-rate tax exempt amount (point 5.4.1, 5.4.2 or 5.4.3), actual costs are claimed. **I deducted any care-related cash benefits.** (*Attention: No entry may be made in point 5.4.1, 5.4.2, 5.4.3, 5.4.5 or 5.4.6.*) *If flat-rate tax exempt amounts are due, these values must be included in the calculation.*

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

The employer's subsidy for childcare was wrongly left tax-free when calculating income tax. The subsidy is taxable in the amount of

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<sup>2)</sup> Enter the vehicle nationality sign of the country - e.g. A for Austria, D for Germany, H for Hungary, SK for Slovakia, SLO for Slovenia

<sup>5)</sup> Only for a child for whom you or your (marriage) partner has received family allowance for at least 7 months in the assessment year or for which you are entitled to the maintenance tax credit for at least 7 months (Section 106 Austrian Income Tax Act 1988). Point 5.3 is not affected.

**Original documents and vouchers:** Keep your original documents and vouchers for at least 7 years for possible verification. Please do not send us **any** additional supporting documentation with this statement.

### 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