

2023

To the

Finanzamt Österreich
Postfach 260
1000 Wien

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 1ab for 2023

to form L 1 or E 1 for extraordinary burdens

How to fill out this form correctly?

- All information must be complete and correct
- In CAPITAL LETTERS and only fill with black or blue colour - amount fields in euros and cents
- Fields with a bold frame must be filled in at any rate
- Applicable points must be ticked
- In this statement, the use of a recognised ethnic group language is also permissible

Supplementary information can also be found in the Tax Book 2024 (bmf.gv.at) and in the completion instructions L 2

| 1. Personal Data | | |
|--|--|--|
| 1.1 10-digit social security number according to e-card | 1.2 Tax 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 benefits, tax-free reimbursements by the employer, asset transfers within the last 7 years before decease) | 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 due for disability in accordance with Point 2.6) | Start <input type="text"/> <input type="text"/> to End <input type="text"/> <input type="text"/> 2023 | Start <input type="text"/> <input type="text"/> to End <input type="text"/> <input type="text"/> 2023 |
| 2.9 I apply for the flat-rate tax exempt amount for the motor vehicle registered to the person with special needs. There is a mobility restriction or an ID pursuant to Section 29b Austrian Road Traffic Regulations 1960. | <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, registered partners. Furthermore, cohabiting partners with at least one child for whom family allowance was received for at least seven months (Section 106 para. 3 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.

