

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.

2024

# Supplement L 1ab for 2024

## 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 2025 (bmf.gv.at) and in the completion instructions L 2

1. Personal Data		. (0	
1.1 10-digit Austrian social security number according to e-card 1.2		1.3 Date of birth (if there is <b>no</b> social security number, to be filled in <b>at any rate</b> )	
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 <b>Supplement L 1k</b> for each child.			
Extraordinary burdens with deductibles (less any remuneration received) 2.1 Medical costs (incl. dental prostheses) 2.2 Burial costs (unless covered by: estate assets, in	730		
reimbursements by the employer, asset transfe before decease)			
2.3 Costs of treatment at a health resort <i>after deduct hold saving for meals (full board) to the amount</i>			
2.4 Other extraordinary burdens not covered by 2.1 t	735		
Extraordinary burdens without deductibles			
2.5 Disaster losses (less any reimbursements or ren	nunerations received) 475		
Extraordinary burden from 25 % disability or in the case of long-term nursing care allowance	Applicant	Partner <sup>2)</sup>	
2.6 I request the tax-exempt amount for <b>disability</b> (Requirement: at least 25 % disability, no nursing care allowance) and <b>no</b> actual costs due to the disability (codes 439/418) are asserted	Level of disability 3) %	Level of disability <sup>3)</sup> %	
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):	Diabetes, tuberculosis, coeliac disease, AIDS  Biliary, liver, kidney disease  Stomach disease, other internal disease	Diabetes, tuberculosis, coeliac disease, AIDS  Biliary, liver, kidney disease  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 End  M M until M M 2024	Start End Until M M 2024	
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	<b>⋉</b> yes	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 disability passport or notice of disability classification is available and must be presented upon the request of the tax office.



Extraordinary burden from 25 % disability or in the case of long-term nursing care allowance	Applicant	Partner
2.10 I assert demonstrable <b>taxi costs</b> due to an established mobility restriction in the absence of a motor vehicle registered to the person with special needs.	435	436
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	417
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	418
<b>Note:</b> Where the actual costs of a disability are to case, all positions must be calculated, and the fi		

### **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.

allowances are due for dietary meals or for a motor vehicle due to restricted mobility or a passport pursuant to Section 29b Austrian

## **Declaration of correctness and completeness**

I confirm with my signature that all information given is true. I acknowledge that incorrect or incomplete information is a punishable offence.

Road Traffic Regulations, these amounts must be included in the calculation.

Tax representation (name, address, phone №)
Date, signature
Date, signature  Date, signature

