



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

<b>1. Personal Data</b>		
1.1 10-digit Austrian social security number according to e-card	1.2 Tax number <sup>1)</sup>	1.3 Date of birth (if there is <b>no</b> social security number, to be filled in <b>at any rate</b> )
<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>2. Extraordinary burdens</b> (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.		
<b>Extraordinary burdens with deductibles</b> (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 <i>after deduction of a proportionate household saving for meals (full board)</i> 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"/>
<b>Extraordinary burdens without deductibles</b>		
2.5 Disaster losses (less any reimbursements or remunerations received)	475	<input type="text"/>
<b>Extraordinary burden from 25 % disability or in the case of long-term nursing care allowance</b>		
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	Applicant Level of disability <sup>3)</sup> <input type="text"/> <input type="text"/> %	Partner <sup>2)</sup> Level of disability <sup>3)</sup> <input type="text"/> <input type="text"/> %
2.7 I apply for the flat-rate tax exempt amount for <b>dietary meals</b> 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 type="checkbox"/> Diabetes, tuberculosis, coeliac disease, AIDS <input type="checkbox"/> Biliary, liver, kidney disease <input type="checkbox"/> Stomach disease, other internal disease	<input type="checkbox"/> Diabetes, tuberculosis, coeliac disease, AIDS <input type="checkbox"/> Biliary, liver, kidney disease <input 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"/> until <input type="text"/> <input type="text"/> 2024	Start <input type="text"/> <input type="text"/> until <input type="text"/> <input type="text"/> 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.	<input type="checkbox"/> yes	<input 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 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>taxis costs</b> due to an established mobility restriction in the absence of a motor vehicle registered to the person with special needs.	<b>435</b> 	<b>436</b> 
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. <b>I have deducted any reimbursements received.</b>	<b>476</b> 	<b>417</b> 
Actual costs due to a disability	Applicant	Partner
2.12 <b>Instead of</b> the flat-rate tax allowances for disability, I claim the actual expenditure, such as costs for a nursing home. <b>I have deducted cash benefits received for care and prorated household savings of € 156.96 per month.</b>	<b>439</b> 	<b>418</b> 
<p><b>Note:</b> Where the actual costs of a disability are to be asserted, no entry may be made in Points 2.6, 2.7, 2.9, 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 Section 29b Austrian Road Traffic Regulations, 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 acknowledge that incorrect or incomplete information is a punishable offence.

Tax representation (name, address, phone Nº)

Date, signature

