

To

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		
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"/>
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 reimbursements or remuneration received)		
2.1 Medical costs (incl. dental prostheses)	<b>730</b>	<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)	<b>731</b>	<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	<b>734</b>	<input type="text"/>
2.4 Other extraordinary burdens not covered by 2.1 to 2.3	<b>735</b>	<input type="text"/>
Extraordinary burdens without deductibles		
2.5 Disaster losses (less any reimbursements or remunerations received)	<b>475</b>	<input type="text"/>
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 <sup>3)</sup> <input type="text"/> <input type="text"/> <input type="text"/> %	Level of disability <sup>3)</sup> <input type="text"/> <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 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"/> 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 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 disability passport or notice of disability classification is available and must be presented upon the request of the tax office.

