



Completion help attachment L 1d for 2024

With the attachment **L 1d** to the form L 1, E 1 or E 7 you can announce that special expenses are taken into account differently from the **data transfer** should be or that you have made special expenses to **foreign organisations** that are not obliged to transfer data. If you have business income and use Form E 1 or E 7, you can make additional entries here.

Note: You can use FinanzOnline to find out which organisation has reported which amount of special expenses for you.

When do you use Form L 1d?

- You wish that a **church contribution**, which you have paid for your partner ¹⁾ or a child ²⁾, to be taken into account for you (read **Point A**).
- You wish that a submitted **church contribution** to be **disregarded** or **reduced** because your partner ¹⁾ or a parent has **paid it for you** (read **Point B**).
- You have donated payments to a **foreign** beneficiary organisation or **foreign** church/ religious establishment (read **point C**).
- You purchased insurance periods **before 2017** and want - as before - the single premium spread over **ten year** (read **point D**).
- You bought additional insurance periods **in 2024** for yourself and want the single premium spread over **ten years** (read **point E**).
- **In 2024**, you purchased additional insurance periods for **your partner ¹⁾ or a child ²⁾** or made payments for voluntary continued insurance for these people (read **Point F**).
- You wish a subsequent submitted purchase of insurance periods/voluntary continued insurance to be **disregarded** or **reduced** because your partner ¹⁾ or a parent has **paid for you** (read **Point G**).
- You want that **company benefits** are considered as **special expenses** (read **Point H**).
- If the data transmission for **company benefits** needs to be **amended** (read **Point I**).

A. You have paid the church contribution for your partner or a child

Fill in **point 2** and **point 3**.

Note:

- You can find out in **FinanzOnline** what amount has been transferred for you.
- The amount that was specified and has been received in the contribution account is always transmitted. Separate data is also transmitted in the case of joint contribution prescriptions (joint contribution account of spouses). In FinanzOnline you can see which amount has been transmitted.
- The transmitted amount will be included in the decision.

- But if you **want to sell more** because you also paid for your partner or child, then use form L 1d.

Example:

The married couple Andrea and Franz K. received 350 euros in church contribution for 2024. The two use FinanzOnline to find out what amount the church has transferred in each case. That's 50 euros for Andrea K. and for Franz K. it is 300 euros. This corresponds according to the Church's calculation of the respective shares for which it is responsible. However, since Franz K. earns more than Andrea K., he paid the full 350 euros. He would therefore like to deduct not only the 300 euros sent, but a total of 350 euros.

How does it work?

In **point 3**, Franz K. enters the amount of **350** euros in **code 458**. In **point 2** he gives Andrea K. her social security number. If no social security number is available, the date of birth must be given.

What do these entries do?

For Franz K., a church contribution of 350 euros is taken into account. If Andrea K. then submits a form L 1 (E 1) herself, no church contribution is taken into account for her - in deviation from the data transmission - because she has not paid any.

Note:

- The church fee can only be deducted from those who **paid it**.
- Whoever enters a **higher** church contribution in code 458 than that was transmitted for him, announces it that he paid the additional amount for the person (partner or child) named in point 2. This amount can therefore no longer be taken into account by this person.
- For each person, a **maximum of 600 euros** can be deducted. This also applies if contributions have been paid for the partner or for a child.
- Amounts that are entered in code 458 and **exceed 600 euros**, are **not considered**, not even for the partner or a child, because they were not paid by them.

Does the person whose contribution has been paid have to do anything?

Read **point B**.

¹⁾ **Partners** are spouses, registered partners. In addition, life partners with at least one child for whom family allowance was received for at least seven months in a year (Section 106 para. 3). They are referred to below as **partners** unless otherwise stated.

²⁾ A **child** for tax purposes is a child for whom you or your partner received family allowance for at least seven months in the year of assessment or for whom you are entitled to support money deduction for at least seven months (Section 106 para. 1 and 2).



Have you paid a church contribution for more than one person?

Example:

Anton B. paid a total of 380 euros in church contribution, namely 250 euros for himself, 80 euros for his wife Karin B. and 50 euros for his son Thomas B. He would therefore like to deduct 380 euros.

How does it work?

He enters **380 euros** in **point 3** in **code 458**. Under **Point 2** he gives Karin B. her social security number. In addition, he declares that he not only paid for you, but also for another person by ticking the appropriate **box** in **point 3**.

What does that do?

The tax office collects which persons are affected so that the overall correct consideration is achieved.

B. A church contribution was paid for you by your partner or parent

Fill in **point 2** and **point 3**.

Example:

The married couple Andrea and Franz K. received 350 euros in church contribution for 2024. Both find out in FinanzOnline which amount the church has transmitted in each case. That's 50 euros for Andrea K. and for Franz K. it is 300 euros. This corresponds to the church's shares according to the calculations made by the church. However, since Franz K. earns more than Andrea K., he paid the full 350 euros.

Andrea K. would therefore like to disclose that the submitted 50 euros are not to be taken into account because Franz K. claimed them in his tax return (attachment L 1d).

How does it work?

In **code 458** in **point 3**, Andrea K. enters the amount she paid, i.e. **0**. In **point 2** Franz K. gives her his social security number.

What do these entries do?

In the case of Andrea K., the amount of code 458, i.e. 0, is taken into account. If Franz K. states the amount of 350 euros in code 458 in his tax return (attachment L 1d), this will be taken into account in full.

Note:

If **is not** notified that - in deviation from the data transmission - a lower amount or no amount at all is to be taken into account, the **transmitted amount** is accepted. This amount will then no longer be taken into account if a partner (parent) makes a later assessment, even if this person claims it using Form L 1d.

If a higher amount was taken into account in an earlier assessment of a partner (parent) - in deviation from the data transmission - via the code 458, the share of the other partner (child) is reduced by the additional amount. You therefore do not need to submit Form L 1d if the entire amount transmitted for you has already been deducted from your partner (one parent) in the tax assessment.

The correct declaration of the amount to be taken into account (also 0 (zero) if nothing is to be taken into account) ensures that the church contribution **overall correctly** is allocated, so that **no subsequent corrections are necessary**.

C. You have made payments from your private assets to a foreign charitable organisation or a foreign church/religious society

Fill in **point 4**.

Foreign organisations that do not have a permanent local facility in Austria are not obliged to transmit special expenditure data. If you have made donations or obligatory church contributions to such organisations, enter the corresponding amounts in **point 4** in **code 281** (donations) or **code 282** (church contributions).

Note:

- You must be able to provide proof of payment if the tax office asks you to do so.
- Payments to domestic organisations that have not been reported or have been reported incorrectly may not be entered here. You can ask the organisation to catch up or correct the data transfer.

D. You purchased insurance periods before 2017 and want - as before - to sell the single premium spread over ten years

Fill in **point 5.1**.

Enter the tenth amount to be taken into account in 2024 in **code 283**. This also applies if you have bought something for your partner or for a child.

What does this entry do?

The entered tenth amount is taken into account as a special expense for you. Decimal amounts to be deducted in subsequent years must be entered in the relevant year in attachment L 1d in code 283.

E. You bought additional periods of insurance for yourself in 2024 and want to spread the single premium over ten years

Fill in **Point 5.2**.

Example:

Peter L. bought additional pension insurance periods in 2024 and paid 5,000 euros for them. He finds out in FinanzOnline that the pension insurance company has transferred the amount of EUR 5,000 that has been credited to his contribution account on his behalf. He would like to sell 500 euros in each of the years 2024 to 2033.





How does it work?

In **point 5.2** he applies for ten-year spread by **ticking** the box.

What does that do?

The tax office takes **EUR 500** (one tenth of the amount of EUR 5,000 transferred) into account in 2024. This amount will also **automatically be taken into account in the following nine years**. You do **not** need to make any entries for this in the following years.

F. In 2024, you purchased insurance periods for your partner or a child or made payments for voluntary continued insurance for these persons

Fill in **point 2** and **point 5.3**.

Example:

Karl M. bought additional pension insurance periods for his wife Elfriede M. in 2024 and paid 3,000 euros for them. Elfriede M. finds out in FinanzOnline that the pension insurance company has transferred the amount of 3,000 euros to her contribution account on her behalf. Since Karl M. has paid the amount, he would like to deduct it over ten years.

How does it work?

In **point 5.3**, Karl M. enters in **code 284** the amount of **3,000 euros**. He also applies for a ten-year spread by **ticking** the box. In **point 2** he gives Elfriede M. her social security number. If no social security number is available, the date of birth must be given.

What do these entries do?

For Karl M., 300 euros are taken into account in 2024. This amount is also **automatically taken into account in the following nine years**, he does not need to make an entry for it in the following **years**. If Elfriede M. then submits an L 1 (E 1) form herself, nothing will be taken into account, deviating from the data transmission, because she has not paid anything either.

Does the person being paid for have to do anything?

Read **point G**.

Have you purchased insurance periods for more than one person or paid for voluntary continued insurance?

Tick the appropriate **box** in **Point 5.3**.

What does that do?

The tax office collects which persons are affected so that the overall correct consideration is achieved.

G. A purchase of insurance periods/voluntary continued insurance was paid for by your partner or a parent

Fill in **point 2** and **point 5.3**.

Example:

Karl M. bought additional pension insurance periods for his wife Elfriede M. in 2024 and paid 3,000 euros for them. Elfriede M. finds out in FinanzOnline that the pension insurance company has transferred the amount of 3,000 euros to her contribution account on her behalf. She would like to announce that the 3,000 euros that were sent are not to be taken into account because her husband Karl M. claims them in his tax return (attachment L 1d).

How does it work?

In **Point 5.3**, Elfriede M. enters the amount **0** in **code 284**. In **Point 2** she gives Karl M. his social security number.

What do these entries do?

In the case of Elfriede M., the amount of code 284, i.e. zero, is taken into account. If Karl M. states the amount of 3,000 euros in code 284 in his tax return (attachment L 1d), this will be taken into account in full or in the amount of 300 euros if he also applies for ten-year distribution.

Note:

- If it is not announced that - in deviation from the data transmission - a lower amount or no amount at all is to be taken into account, the transmitted amount is accepted. This amount will then no longer be taken into account if a partner (parent) makes a later assessment, even if this person claims it using Form L 1d.
- If an amount was taken into account via code 284 in a temporally earlier assessment of a partner (parent) - deviating from the data transmission - the share of the other partner (child) is reduced by this amount. You therefore do not need to submit an L 1d form if the entire amount transmitted for you has already been deducted from your partner's (one of your parent's) tax assessment.
- The correct declaration of the amount to be taken into account (also 0 (zero) if nothing is to be taken into account) ensures that the deductible amount **total is correctly assigned**, so that **subsequent corrections are not necessary**.

H. You want company benefits to be considered as special expenses

Fill in **Point 6**.

Note:

- Entries in **point 6** are **not permitted** if you submit form L 1 (declaration on employee assessment).

Contributions from business assets must always be recognised as business expenses in the corresponding code in the tax return (form E1a or E1a-K). As business allowances pursuant to Section 4a, Section 4b or Section 4c are only business expenses to the extent of **10% of the profit** (before taking into account the profit allowance), any additional amount up to 10% of the total amount of income can be recognised as a special expense.



Example:

The individual entrepreneur Michael H. donated 1,200 euros to a charitable organisation from his business and his details are unknown. There is therefore no data transmission.

His profits (before taking into account the profit-free amount) are 10,000 euros; he also earns income from employment.

Michael H. can only consider 1,000 euros of the donation (10% of the profit) as operating expenses. He enters this amount in the income tax return (attachment E 1a) in code 9244. However, he would like the remaining 200 euros to be considered as a special expense.

How does it work?

In **point 6**, Michael H. enters the amount of **200 euros** in **code 285** > with **POSITIVE sign**.

What does this entry do?

In the case of Michael H. - in addition to any special expenses from a data transfer - the 200 euros are taken into account as special expenses.

I. You want to correct the data submitted for company benefits

Fill in **Point 6**.

Note:

- Entries in point 6 are **not permitted** if you submit form L 1 (declaration on employee assessment).



If company benefits (e.g. donations) are recorded in a data transmission, the data transmission must be corrected so that double counting does not occur.

Example:

The individual entrepreneur Johann F. donates 400 and 600 euros to a charitable organisation. On the occasion of the first donation, he gave them his data. On this basis, the organisation reports 1,000 euros to the tax office.

Since Johann F. found out when preparing the tax return that he made the second donation from business funds, he entered it as 600 euros in the income tax return (attachment E 1a) under code 9244. However, Johann F. would like to declare that the amount of 1,000 euros sent also includes the donation of 600 euros, which he deducts as an operating expense.

How does it work?

In **point 6**, Johann F. enters the amount of **600 euros** in **code 285** > with **NEGATIVE sign**.

What does this entry do?

For Johann F., the special expenses from the data transfer are **reduced** by the amount of 600 euros, so that the correct amount (400 euros as a special expense and 600 euros as a business expense) is taken into account.

