



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 1d for 2024

to form L 1, E 1 or E 7 for special consideration of special expenses:

- Consideration of an obligatory contribution to a legally recognised domestic church or religious society (point 3) that deviates from the data transfer
- Foreign donations/foreign church contributions (point 4)
- Subsequent purchase of insurance periods and voluntary continued insurance (point 5)
- Only as attachment to E 1: Special expenses deduction of business donations/correction of a special expenses data transmission for business donations (point 6)

Important: DO NOT use this form to correct errors in the automatically transmitted data on point 3 and point 5. If amounts you paid were incorrectly or not at all transmitted to the tax office due to an error on the part of the beneficiary organizations, please contact the payee directly for clarification. Only they can correct your special expenses with a correction transmission or a subsequent data transmission.

How to fill out this form correctly?

- All information must be complete and correct
- Only one attachment is to be used for each tax return (L 1, E 1 or E 7)
- In CAPITAL LETTERS and only fill with black or blue colour - amount fields in euros and cents
- The fields with a strong border must be filled out
- Applicable points must be ticked
- In this statement, the use of a recognised ethnic group language is also permissible

Additional information can be found in the L 1d-Erl form and in the tax book 2025 (bmf.gv.at)

Legal provisions refer to the Austrian Income Tax Act (EStG) 1988

1. Personal Data																																			
1.1 10-digit Austrian social security number according to e-card						1.2 Tax number ¹⁾																													
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						1.3 Date of birth (if there is no social security number, to be filled in at any rate)																													
						<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr> </table>						D	D	M	M	Y	Y	Y	Y	Y	Y	Y	Y												
D	D	M	M	Y	Y	Y	Y	Y	Y	Y	Y																								
2. Partner ²⁾, child ³⁾ or parent (only to be completed for applications relating to point 3., 5.1 or 5.3)																																			
2.1 FAMILY NAME OR LAST NAME																																			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td> </td><td> </td></tr> </table>																																			
2.2 FIRST NAME						2.3 TITLE																													
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D	D	M	M	Y	Y	Y	Y	Y	Y	Y	Y																								
3. Consideration of a contribution to a domestic church or religious community that deviates from the data transmission																																			
<p>Only make entries here, if the payment is to be considered differently from the data transmitted to the tax office and you have paid a contribution from your partner or your child or your partner or a parent has paid your contribution.</p>																																			
<p>For the year 2024, a contribution was sent electronically to a domestic church or religious community. Deviating from this, the following total amount must be taken into account for me</p>																																			
458 <table border="1" style="display: inline-table; vertical-align: middle; border-collapse: collapse;"><tr><td> </td><td> </td></tr></table>																																			
<ul style="list-style-type: none"> Please note: If you have (also) paid a contribution for your partner or a child, enter the total amount that is taken into account for you (your own contribution and the contribution of the other person). In point 2, indicate who you paid for. Your payment cannot be taken into account for this person. If your partner or a parent has paid all or part of your contribution, enter 0 (zero) or the lower amount. In point 2 indicate to whom the payment is to be taken into account. In your case, this payment cannot be taken into account. If applicable, state: 																																			
<p><input checked="" type="checkbox"/> I paid a church contribution for a person (partner/child) who is not named in point 2</p>																																			

¹⁾ Field 1.2 is **not** to be completed as a supplement to Form L 1.

²⁾ **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 hereinafter referred to as "partners" unless stated otherwise.

³⁾ **Child** is just one child for which you or your partner have received family allowance for at least seven months in a year/has (Section 106 Para. 1) or for which you are entitled to the maintenance tax credit for at least seven months (Section 106 Para. 2).

4. Consideration of foreign donations/foreign church contributions

4.1 Donations to beneficiary **foreign** organisations (e.g. charitable organisations, environmental organisations) that are not obliged to transmit data were paid in the amount of ⁴⁾

281

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4.2 **Mandatory contributions** to a legally recognised **foreign** church or religious society based in the EU or EEA, which is not obliged to transfer data, were paid in the amount of

282

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5. Subsequent purchase of insurance periods and voluntary continued insurance

Upon application, a single premium can be paid **for the subsequent purchase of insurance periods** in statutory social insurance at one **tenth** for ten consecutive years as a special expense. In case of **hobbyist activities** contributions to pension insurance and to the welfare and support institutions for self-employed individuals are deductible as contributions to voluntary continued insurance in the statutory pension insurance.

5.1 Tenth amount to be considered from a lump-sum premium paid before 2017 and mandatory pension contributions in the case of hobbyist activities

If, **before 2017**, you have already claimed the single premium to be spread for the subsequent purchase of insurance periods over ten years, enter the tenth to be considered for 2024 here. Even if you have claimed the tenth deduction for your partner or child before 2017, the amount attributable to 2024 should be entered here. Mandatory pension contributions in the case of hobbyist activities must also be entered here.

For the 2024 tax assessment, the following amount is to be taken into account

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5.2 Tenth amount to be taken into account from a single premium paid in 2024

If you have paid **in 2024** a single premium for the purchase of insurance periods, you can apply for the ten-year spread period here.

I apply for the ten-year spread of the single premium I paid and included in the data transfer for 2024 ⁵⁾

5.3 Consideration that differs from the special expenses data transmission in the case of voluntary continued insurance or when purchasing additional insurance periods

An electronic transfer of an amount for voluntary continued insurance or for a subsequent purchase of insurance periods was made **for the year 2024**. Deviating from this, the following amount must be taken into account for me

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I apply for ten-year spread ⁵⁾ for the amount specified in code 284

If you have paid for your partner or a child, enter the amount that has to be taken into account **for you**. In point 2, indicate who you paid for. Your payment cannot be taken into account for this person.

If applicable, state:

I have paid for a person (partner/child) who is not named in point 2, voluntary continued insurance/subsequent purchase of insurance periods

If your partner or one of the parents paid for you in full or in part, enter **0 (zero)** here or the **lower amount** that is different from the submitted one. In point 2 indicate to whom the payment is to be taken into account. In your case, this payment cannot be taken into account.

6. Only as Supplement to Form E 1: Special expenses deduction for business allowances/correction one special expenses data transmission for company benefits

6.1 Special expense deduction for business donations

As far as operational donations according to Section 4a, Section 4b or Section 4c (e.g. donations) 10% of the operating profit (before consideration a profit allowance), can be taken into account in the assessment as special expenses (Section 18 Para. 1 item 7 in conjunction with Section 18 Para. 8 item 3 litera b). You can enter the amount **with a positive sign** in code 285, which exceeds the above limit and it is not recorded in a special expense data submission. This amount will be considered as a special expense in addition to the submitted amount.

6.2 Correction of a special expense data transmission for company benefits

Is an allowance (e.g. donation) that is to be considered as an operating expense, (also) in a special expenditure data transfer, you can use code 285 to have the data transfer corrected. The amount had to be recorded in the form E 1a/E 1a-K in the relevant code (9243, 9244, 9245, 9246, 9261, 9262) and transferred to code 285 **with negative sign**. The amount that is taken into account as a special expense due to the data transmission is reduced by this amount.

+/- Always specify the leading sign

Special expenses deduction for business donations or correction of a special expenses data transmission

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4) Only donations to organizations may be entered here that appear in the "List of beneficiary institutions" and do not have a permanent local institution in Germany.

5) One tenth of the amount is taken into account. The remaining tenths are automatically taken into account in the assessment in the following nine years. A separate application in attachment L 1d is no longer required.

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 N°)

Date, signature

