

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

Attachment L 1k for 2024

to form L 1 or E 1 for:

- **Family Bonus Plus** (Point 3), **mandatory to complete** - even if you have already applied for it from your employer
- **Support money deduction** (point 4),
- **Extraordinary burdens for children** (point 5)
- **Subsequent taxation** of the employer's allowance for childcare (Point 6).

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. Information about the applicant

1.1 10-digit Austrian social security number according to e-card

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1.2 Tax number ¹⁾

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1.3 Date of birth (if **no** social security number available, **in any case** to be filled in)

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2. Child's details (a separate attachment L 1k must be completed for each child)

2.1 FAMILY NAME OR LAST NAME

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2.2 FIRST NAME

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2.3 10-digit social security no. of the child

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2.4 Date of birth (if **no** social security number is available, **in any case** fill in)

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2.5 European Health Insurance Card identification number, if no social security number is available

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2.6 Child's country of residence ²⁾

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3. Family Bonus Plus

- You must apply for the Family Bonus Plus in an assessment **in any case** even if it has already been taken into account by the employer. Otherwise, an unwanted additional payment may result. You can also apply for a different allocation from the employer.
- The Family Bonus Plus can only be taken into account once for each child and reduces income tax to no more than zero.
- If you apply for the Family Bonus Plus, please note that no more than the total Family Bonus can be claimed for each child. Otherwise, the half is taken into account.
- **Coordinate with the other parent** to avoid requesting too much and there is no unwanted additional payment.
- You can use this supplement to apply for the Family Bonus Plus if your **family circumstances were unchanged throughout 2024**:
 - Point 3.1 is to be completed if no maintenance payments (alimony) were to be paid for the child (e.g. child in a valid marriage) or for the child for which maintenance payments (alimony) were to be paid but No payments have been made in 2024.
 - Point 3.2 must be completed if maintenance was due for the child and this was paid in full for the entire year.
- For special cases, please use form L 1k-bF

3.1 **No maintenance payments (alimony) were received** by me or by my (marriage) partner in 2024

I receive family allowance and apply for it

 half
 entire Family Bonus Plus

My (marriage) partner receives the family allowance and I am applying for

 half
 entire Family Bonus Plus

3.2 **Maintenance payments (alimony) were made** for the child in full for the **entire year 2024**

I have received family allowance and full maintenance and am applying for it

 half
 entire Family Bonus Plus

I have paid full child support ³⁾ and am applying for it

 half
 entire Family Bonus Plus

4. Support money deduction and maintenance payments

4.1 **Support money deduction** for a child who is not part of the household and for whom I have provided statutory maintenance (always fill in **both amount fields**)

Total maintenance payments made in 2024:

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Amount of the monthly maintenance obligation ⁴⁾:

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

2) Enter the vehicle nationality sign of the country - e.g. A for Austria, D for Germany, H for Hungary, SK for Slovakia, SLO for Slovenia

3) Point 4.1 must be completed in any case.

4) If the monthly maintenance obligation changes during the year, enter the average value.



4.2 **Total maintenance payments for a child permanently living abroad (outside the EU, Switzerland, Norway, Liechtenstein and Iceland)** and for which no support money deduction is due

Calendar grid for 2024 with a red triangle and slash indicating a date.

Period of maintenance payments

from MM until MM 2024



5. Extraordinary burdens for the child ⁵⁾

5.1 I claim **extraordinary burdens** for a child without disabilities (e.g. medical expenses) - **less reimbursement and allowances**

Calendar grid for 2024 with a red triangle and slash indicating a date.

5.2 **I will bear the costs** for the external vocational training (point 5.3) and the child's disability (point 5.4) in the percentage shown on the right

Percentage input box: [][] %

5.3 I am applying for the lump sum for **external vocational training** for the child (for bearing the cost see Point 5.2)

Duration input box: [][]

5.3.1 Duration of external vocational training in months

5.3.2 Postcode of the training location

Postcode input box: [][][][][][][][][][]

5.3.3 State of training (motor vehicle nationality symbol) ²⁾

State of training input box: [][]

5.4 Information on the child's disability (see point 5.2 for bearing the costs)

5.4.1 I am applying for the **flat-rate tax exempt amount for disability** (Section 35 Para. 3 Austrian Income Tax Act) for the child Requirement: Min. 25% disability, no receipt of nursing care allowance, no receipt of increased family allowance) and no actual costs due to disability are claimed in point 5.4.7 (Attention: No entry may be made in points 5.4.3 and 5.4.7)

Level of disability input box: [][] %

5.4.2 I am applying for the **flat-rate tax exempt amount for diet food** for the child because of:

- Diabetes, tuberculosis, coeliac disease, AIDS
- Gall, liver, kidney disease
- Stomach disease, other internal disease

5.4.3 I am applying for the flat-rate tax exempt amount of EUR 262 per month for a **significantly disabled child** for whom **increased family allowance** is required. I do not claim any actual costs under point 5.4.7. (Attention: No entry may be made in points 5.4.1, 5.4.2 and 5.4.7)

from MM until MM 2024

5.4.4 Monthly receipt of a care-related financial benefit in the amount of (No allowance for disability according to section 5.4.1 is granted for year-round receipt)

Calendar grid for 2024 with a red triangle and slash indicating a date.

Period of care-related cash benefit

from MM until MM 2024

5.4.5 School fees for a special (care) school or workshop for the disabled

Calendar grid for 2024 with a red triangle and slash indicating a date.

5.4.6 Irregular expenses for aids (e.g. wheelchair, hearing aid, aids for the blind) as well as costs of medical treatment (e.g. medical costs, medicines) **I have deducted any cost reimbursements.**

Calendar grid for 2024 with a red triangle and slash indicating a date.

5.4.7 **Instead of** the flat-rate tax exempt amount (point 5.4.1, 5.4.2 or 5.4.3), actual costs are claimed. **I deducted any care-related cash benefits.** (Attention: No entry may be made in point 5.4.1, 5.4.2, 5.4.3, 5.4.5 or 5.4.6.) If flat-rate tax exempt amounts are due, these values must be included in the calculation.

Calendar grid for 2024 with a red triangle and slash indicating a date.

6. Subsequent taxation of the employer's allowance for childcare

The employer's subsidy for childcare was wrongly left tax-free when calculating income tax. The subsidy is taxable in the amount of

Amount input box: [][][][][][]

²⁾ Enter the vehicle nationality sign of the country - e.g. A for Austria, D for Germany, H for Hungary, SK for Slovakia, SLO for Slovenia

⁵⁾ Only for a child for whom you or your (marriage) partner has received family allowance for at least 7 months in the assessment year or for which you are entitled to the maintenance tax credit for at least 7 months (Section 106 Austrian Income Tax Act 1988). Point 5.3 is not affected.

Original documents and vouchers: Keep your original documents and vouchers for at least 7 years for possible verification. Please do not send us any additional supporting documentation with this statement.

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°)

Signature box

Date, signature

