



Finanzamt Österreich  
Postfach 260  
1000 Wien

Tip: You can also fill out and submit this declaration electronically via Finanz Online ([bmf.gv.at](http://bmf.gv.at)) – around the clock and without special software.

## 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) 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

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from 

M	M
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 until 

M	M
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 2024

Period of maintenance payments



## 5. Extraordinary burdens for the child <sup>5)</sup>

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

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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

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 %

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

5.3.1 Duration of external vocational training in months

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5.3.2 Postcode of the training location

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5.3.3 State of training (motor vehicle nationality symbol) <sup>2)</sup>

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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

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 %

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 

M	M
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 until 

M	M
---	---

 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)

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Period of care-related cash benefit

from 

M	M
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 until 

M	M
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 2024

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

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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.**

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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.

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## 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

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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°)

Date, signature

