To

Finanzamt Österreich
Postfach 260
1000 Wien

Time stamp confirming receipt

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

2025

Data protection statement available at bmf.gv.at/datenschutz or in hard copy in all tax and customs offices

Supplement L 1ab for 2025

to form L 1 or E 1 for extraordinary burdens

How to fill in this form correctly

- *All information must be complete and correct*
- *Fill in only in CAPITAL LETTERS and with black or blue ink - amounts in euros and cents*
- *Fields with a bold frame must be completed by all applicants*
- *Tick all items that apply*
- *In this declaration, use of a recognised ethnic group language is also permissible*

Further information can also be found in the 2026 Tax Book (bmf.gv.at) and the L 2 help sheet

1. Personal Data

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

1.2 Tax number [1]

1.3 Date of birth *(if **not** holding a social security number, this box is **mandatory**)* D D M M J J J J

2. Income of spouse or registered partner

☒ I declare that the annual income of my spouse or my registered partner has not exceeded 7,284 euros.
Note: In this case, a lower deductible for extraordinary burdens and expenditures attributable to the disability of the spouse or registered partner applies (Form L 1ab).

3. Extraordinary burdens *(for each code, please state only the total annual amounts in euros and cents)*

*To claim for extraordinary burdens for children, use one **Supplement L 1k** for each child.*

Extraordinary burdens with deductibles *(less any reimbursements or remuneration received)*

3.1	Medical costs *(incl. dental prostheses)*	730	
3.2	Burial costs *(unless covered by: estate assets, insurance benefits, tax-exempt reimbursements by the employer, asset transfers within the last 7 years before passing away)*	731	
3.3	Costs of treatment at a health resort *after deduction of a proportionate household saving for meals (full board) amounting to € 5,23 per day*	734	
3.4	Other extraordinary burdens not covered by 3.1 to 3.3	735	

Extraordinary burdens without deductibles

3.5	Disaster losses *(less any reimbursements or remuneration received)*	475	

Extraordinary burden from 25% disability or in the case of long-term nursing care allowance		**Applicant**	**Partner** [2]
3.6	I am applying for the tax-exempt amount for **disability** *(Requirement: at least 25% disability, no nursing care allowance)* and **no** actual costs due to the disability (codes 439/418) are claimed	Level of disability [3] %	Level of disability [3] %
3.7	I am applying for the flat-rate tax-exempt amount for **dietary meals** due to the following illness: *(requirement: At least 25% level of disability, of which at least 20% is attributable to the disability necessitating the diet):*	☒ Diabetes, tuberculosis, coeliac disease, AIDS ☒ Biliary, liver, kidney disease ☒ Stomach disease, other internal disease	☒ Diabetes, tuberculosis, coeliac disease, AIDS ☒ Biliary, liver, kidney disease ☒ Stomach disease, other internal disease
3.8	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 tax-exempt amount due for disability in accordance with point 3.6)*	Start M M until End M M 2025	Start M M until End M M 2025

1) *This is a supplement to Form L 1, and therefore you are **not** required to fill in field 1.2.*

2) ***Partners** are spouses or registered partners. Included are domestic 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 "partner" unless indicated otherwise.*

3) *A disability passport or notice of disability classification is available and must be presented upon request of the tax office.*

Extraordinary burden from 25% disability or in the case of long-term nursing care allowance	Applicant	Partner
3.9 I am applying for the flat-rate tax exempt amount for a motor vehicle registered to the person with special needs. I am restricted in mobility or hold an ID pursuant to Section 29b Austrian Road Traffic Regulations 1960.	☒ yes	☒ yes
3.10 I am claiming substantiated **taxi expenses** due to an officially recognised mobility restriction in the absence of a motor vehicle registered to the person with special needs.	**435**	**436**
3.11 I am claiming non-periodical expenditures for aids and equipment, for example wheelchairs, hearing aids or aids for the blind, or costs of medical treatment such as medical expenses and medication. **I have deducted any reimbursements received.**	**476**	**417**
Actual costs attributable to a disability	**Applicant**	**Partner**
3.12 **Instead** of the flat-rate tax-exempt amounts for disability, I am claiming actual expenses, such as costs for a nursing home. **I have deducted cash benefits received for care and prorated household savings of €156.96 per month.**	**439**	**418**

Note: *Where the actual costs of a disability are to be claimed, no entry may be made in points 3.6, 3.7, 3.9, 3.10 and 3.11. In this case, all positions must be calculated, and the final total must be entered under codes 439 or 418. To the extent that lump sum tax-exempt amounts are due for dietary meals or for a motor vehicle due to restricted mobility or a passport pursuant to Section 29b Austrian Road Traffic Regulations, these amounts must be included in the calculation.*

Notes

Original documents and receipts
*Please retain your original documents and receipts for at least 7 years should there be any audit. Do **not** send us any additional supporting documents as evidence with this declaration.*

Declaration of correctness and completeness

I confirm with my signature that all information I have provided is true and accurate. I acknowledge that the submission of incorrect or incomplete information is a punishable offence.

Tax representative (name, address, phone number)

Date, signature