To

Finanzamt Österreich
Postfach 260
1000 Wien

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

Time stamp confirming receipt

2025

Supplement L 1d for 2025

to Forms L 1, E 1 or E 7 for claiming allowances for special expenses:

- **Tax consultancy expenses** (point 3)
- **Pensions or permanent burdens (e.g. life annuities, pensions,** point 4)
- **Foreign donations/foreign church contributions** (point 5)
- **Allowance for a contribution to a domestic church or religious society that differs from the data transmission** (point 6)
- **Allowance for voluntary continued insurance or additional purchase of insurance periods that differs from the data transmission for special expenses** (point 7)
- **Additional purchase of insurance periods (one-tenth per ten consecutive years for lump sum premium paid in the assessment year)** (point 8)
- **Additional purchase of insurance periods (lump sum payment before 2017) and/or compulsory pension contributions for hobbyist activities** (point 9)
- **Non-company grant carry-forward pursuant to Section 18 para. 1 item 8 and item 9 of the Austrian Income Tax Act** (point 10)
- *Only as supplement to E 1:* **Special expenses deduction for business donations/correction of data transmitted for special expenses for company grants** (point 11)

Important:

- *For **loss carry-forward** to be taken into account, use Form **E 1** or **E 7**.*
- *Compulsory contributions to legally recognised domestic **churches** or religious societies, **donations** to domestic beneficiaries and contributions for voluntary continued insurance under the statutory pension insurance and for purchase of additional insurance periods in the assessment year will be **automatically counted as deductions** and do **not** need to be reported. Do not use this form to correct errors in data transmission; instead, the payee should arrange for the correct data transmission to be made.*
- *The Eco Special Expenses Flat Rate (for thermal and energy-related building renovation and for boiler replacement) is automatically allowed as a deduction on the basis of the data transmitted by the funding agency. For these reasons, it is not possible to submit an application using this form.*

How to fill in this form correctly

- *All information must be complete and correct*
- *Only one supplement may be used for each tax return (L 1, E 1 or E 7)*
- *Fill in only in CAPITAL LETTERS using only 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 L 1d-Erl help sheet and the 2026 Tax Book (bmf.gv.at)
Statutory provisions are based on the Austrian Income Tax Act 1988

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 Y Y Y Y

2. Partner [2], child [3] or parent *(fill in only for applications re point 7., 8. or 10.)*

2.1 FAMILY NAME OR LAST NAME

2.2 FIRST NAME

2.3 TITLE

2.4 10-digit Austrian social security number according to e-card

2.5 Date of birth (*if **not** holding a security number, this box is **mandatory***)

D D M M Y Y Y Y

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 "partners" unless indicated otherwise.*

3) ***Child** is only a 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 whom you are entitled to the child support tax credit for at least seven months (Section 106 para. 2).*

3. Tax consultancy expenses

Please enter here the amounts paid for tax consultancy to persons authorised to practise under professional law and not claimed as allowances for business expenses or income-related expenses. **460**

4. Pensions or permanent burdens

E.g. life annuities or pensions

Note: Effective from 2020, contributions to life insurance, health insurance and pension provision, are no longer deductible and may not be entered here. **280**

5. Allowance for foreign donations/foreign church contributions

5.1 **Donations** were paid to **foreign** beneficiary organisations (e.g. charitable organisations, environmental organisations) not subject to mandatory data transmission totalling [4] **281**

5.2 **Mandatory contributions** to a legally recognised **foreign** church or religious society based in the EU or EEA and not subject to mandatory data transfer were paid totalling **282**

6. Allowance for a contribution to a domestic church or religious society that differs from transmitted data

*Make entries here **only** if the payment is to be treated as an allowable deduction in derogation from the data transmitted to the tax office and you have paid a contribution from **your partner** or your **child** or your partner or one of your parents has paid your contribution.*

For the year 2025, an electronic transmission of an amount was made for a contribution to a domestic church or religious society. **In departure** from this, the following total amount in my case is claimed as a deduction **458**

- *Please note: If you have (also) paid for your partner or a child, enter the total amount that must be taken into account **for you** (your own contribution and the other person's contribution). Under point 2, indicate who you paid for. For this person, your payment is not allowable as a deduction.*
- *If your partner or one of the parents paid for you in full or in part, enter **0 (zero)** or the **lower amount** here. In point 2, indicate who is eligible to claim for this payment. You may not claim a deduction for this payment.*
  If applicable, please report the following:

☐ I have paid a church contribution for a person (partner/child) who is not named under point 2

7. Allowance for voluntary continued insurance or purchase of additional insurance periods that differs from transmitted data for special expenses

For the year 2025, an electronic transmission of an amount was made for voluntary continued insurance or for purchase of additional insurance periods. **In departure** from this, I am claiming deduction for the following amount **284**

☐ For the amount entered in code **284**, I am applying for the contribution to be spread over ten years [5]

*If you have paid for your partner or a child, enter the amount that must be taken into account **for you**. Under point 2, indicate who you paid for. For this person, your payment is not allowable as a deduction.*
If applicable, please report the following:

☐ I have paid voluntary continued insurance/purchase of additional insurance periods for a person (partner/child) who is not named under point 2

*If your partner or one of your parents has paid for you in full or in part, enter here **0 (zero)** here or the **lesser amount** that differs from the amount submitted. In point 2, indicate who is eligible to claim for this payment. You may not claim a deduction for this payment.*

8. Purchase of additional insurance periods (ten-year spread period for lump sum premium paid in the assessment year)

One-tenth amount to be take into account from a lump sum premium paid in 2025
*If you have paid **in 2025** a lump sum premium for the purchase of additional insurance periods, you can apply for the ten-year read period here.*

☐ I am claiming the ten-year spread of the lump sum premium I paid and included in the transmitted data for 2025 [5]

[4] *Only donations to organisations that appear in the list of beneficiary institutions and do not have a permanent local institution in Austria may be entered here.*

[5] *One-tenth of the amount is taken into account. The remaining tenths will be automatically taken into account in the assessment in the following nine years. A separate application in attachment L 1d is no longer required.*

9. Purchase of additional insurance periods (lump sum payment before 2017) and/or mandatory pension contributions in the case of hobbyist activities

*Upon application, a lump sum premium is deductible as a special expense for **purchase of additional insurance periods** in statutory social insurance at **one-tenth** of the amount spread over ten consecutive years. In the case of **hobbyist activities**, compulsory 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 scheme.*

One-tenth amount claimed as deduction, derived from a lump sum premium and mandatory pension contributions paid before 2017 in the case of hobbyist activities

*If, **before 2017**, you already claimed the lump sum premium to be spread over ten years for purchase of additional insurance periods, please enter here the one-tenth part to be deducted for 2025. Even if you claimed the deduction of a one-tenth amount for your partner or child before 2017, the amount deductible for 2025 must be entered here. Mandatory pension contributions in the case of hobby ist activities must also be entered here.*

For the 2025 tax assessment, the following amount is to be allowed for deduction **283**

10. Non-company grant carry-forward pursuant to Section 18 para. 1 item 8 and item 9 of the Austrian Income Tax Act

10.1 Grants to the assets of a charitable foundation that were not claimed as deductions in the previous year and that were made after 31.12.2023 (non-company grant carry-forward, Section 18 para. 1 item 8 letter b in conjunction with Section 4b) **117**

10.2 Grants to the assets of the Innovationsstiftung für Bildung (Innovation Foundation for Education) and/or its sub-foundations that were not counted as deductions in the previous year and that were made after 31.12.2023 (non-company grant carry-forward, Section 18 para. 1 item 9 letter c in conjunction with Section 4c) **118**

11. *Only as a supplement to Form E 1:* Special expenses deduction for company grants/correction of a data transmission of special expenses for company grants

11.1 Special expenses deduction for business donations

*To the extent that company grants pursuant to Section 4a, Section 4b or Section 4c (e.g. charitable donations) exceed 10% of operating profit (before taking a tax-free profit allowance into account), they may be reported in the assessment as special expenses (Section 18 para. 1 item 7 in conjunction with Section 18 para. 8 item 3 letter b). You may enter the amount with **a positive sign** in code 285, which exceeds the above limit and it is not recorded in transmitted data on special expenses. This amount will be allowed for deduction as a special expense in addition to the amount in transmitted data.*

11.2 Correction of transmitted data for special expenses for company grants

*If a grant (e.g. donation) claimed as a deduction for business expenses is (also) included in transmitted data for special expenses, you may use code 285 to have the transmitted data corrected. The amount must be recorded in the relevant code (9243, 9244, 9245, 9246, 9261, 9262) in Form E 1a/E 1a-K and transferred to code 285 **with a negative sign**. The amount allowed as deduction for special expenses on the basis of transmitted data will be reduced accordingly.*

+/- *Always specify the sign*

Deduction for special expenses for business donations and/or correction of transmitted data for special expenses **285**

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