

4. Number of (domestic) employers/pension-paying entities

- 4.1

--	--

Number of (domestic) salary or pension-paying entities in 2025
Please note: If no information is entered, processing will be delayed.
If there are no benefits or remunerations, enter the **value 0 (zero)**. Enclosing a payslip is **not** required.

The following benefits and remunerations are not included in number of salary or pension-paying entities:
Unemployment benefits, sickness benefit, poverty relief assistance, maternity allowance, rehabilitation benefits, nursing care allowance, care leave allowance, compensation for weapons training, further education allowance, part-time education allowance, etc., refunded compulsory contributions, payments from the Insolvency Remuneration Fund, payments from a company pension scheme, payments from the Construction Workers, Holiday and Severance Pay Fund, stopgap aid, payments on the basis of a service voucher.
If you have received multiple pensions that have been **jointly taxed**, you must specify a **single agency paying out the pension** for these jointly taxed pensions.

- 4.2 Tax-free income on the basis of international agreements
(e.g. UNO, UNIDO)

725

For (domestic and foreign) income from employment **without** wage tax deduction, please use **Supplement L 1i**.

5. Single-earner tax credit, single-parent tax credit

5.1 Single-earner tax credit, single-parent tax credit

- 5.1.1 ☒ I am applying for **single-earner tax credit** and I declare that my partner is not claiming it.

- 5.1.2 ☒ I am applying for the **single-parent tax credit**.

Note re points 5.1.1 and 5.1.2: Receipt of family allowance for at least one child according to point 5.1.3 is required.

- 5.1.3

--	--

Number of children for whom I or my partner have/has received family allowance for at least **seven months**.
To claim tax allowances for children, please use a separate **Supplement L 1k** for each child.

6. Children's allowance ³⁾

- 6.1 I have **applied for** the single-earner tax credit (point 5.1.1) or the single-parent tax credit (point 5.1.2):

- ☒ I declare for any children's allowance that I received business or employment income for at least 30 days in 2025 or that I received only benefits under the Childcare Benefit Act, maternity allowance or care leave allowance for the entire calendar year.

- 6.2 I have **not** applied for the single-earner tax credit (point 5.1.1) or the single-parent tax credit (point 5.1.2) and I receive the **family allowance**:

- ☒ I declare for any children's allowance that I received business or employment income for at least 30 days in 2025 or only received benefits under the Childcare Benefit Act, maternity allowance or care leave allowance for the entire calendar year and that my (marital) partner earned an income from business or employment in 2025 that resulted in income tax before subtraction of tax credits of less than 700 euros. This amount increases by 700 euros for each additional child.

7. Increased pensioner tax credit

- ☒ I am applying for the increased pensioner tax credit.

Requirements: Own pension income not exceeding 30,957 euros, no entitlement to the single-earner tax credit, married or living in a registered partnership and the income of the spouse or registered partner does not exceed 2,673 euro per annum.

8. Multiple child bonus

- ☒ I am applying for the multiple child bonus for **2026**, for the reason that for 2025 family allowance for at least 3 children was received at least on a temporary basis and the income for the household did not exceed 55,000 euros.

Note: If you have lived in a marriage, domestic partnership or registered partnership for more than 6 months, the income of the (marital) partner must also be included when calculating the limit of 55,000 euros.

9. Commuter allowance/commuter's euro

Fill in only if your employer has not already claimed for this in the correct amount. The codes are to be filled in together. Calculation according to commuter calculator at bmf.gv.at/pendlerrechner.

The L 34a calculation aid can be found at: https://service.bmf.gv.at/service/anwend/formulare/show_mast.asp?s=L34a

- 9.1 **Commuter allowance - total annual amount actually available**
including reimbursement of costs for a public transport ticket

718

- 9.2 **Commuters' euro (tax credit) - total annual amount actually available**

916

10. Income-related expenses

- 10.1 Income-related expenses **without offsetting** for the lump sum allowance for income-related expenses

Please note: Unless a deduction is claimed for a home office, a **home office flat rate** is automatically applied based on the home office days specified in the payslip(s) and should therefore **not** be entered in this form.

- 10.1.1 Trade union dues and other dues to professional associations and inter-food representations - **actual total annual amount** - excluding the works council contribution. Fill in only if your employer has not claimed for the correct amount (in the payslip).

717

³⁾ You can find notes concerning requirements in the L 2 help sheet



*As a result of data transfer, in particular domestic **church contributions** and **donations** to domestic beneficiaries, as well as the **Eco Special Expenses Flat Rate**, are automatically counted and do **not** need to be declared. To claim for special expenses in other cases (e.g. tax consultancy expenses, pensions and permanent burdens, and additional purchase of insurance periods), use Supplement **L 1d**. For **loss carry-forward** to be counted (operating losses from previous years deducted as special expenses), use Form **E 1** or **E 7**.*

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

☐ Due to the political persecution I suffered between 1938 and 1945, I hold a victim pass and/or official certificate.

14.1 IBAN (only fill in if you have **not yet provided bank account details** to the tax office or if you have changed them)

[illegible]

You can find these codes (BIC, IBAN) on your bank statement and on your bank card.

[illegible]

14.3 ☐ I am applying for **cash payment** (please note that amounts of money may only be withdrawn in person at the post office)

15.1 ☐ I am applying for a discretionary assessment of evidence.

15.2 ☐ I am applying for a lower discretionary assessment of evidence in an annual amount of

449

Please tick which other supplements you annex to this L 1 declaration. For L 1k and/or L 1k-bF, please also specify the number.

- ☒ **Supplement L 1ab** for extraordinary burdens
- ☒ **Supplement L 1d** for claiming deductions for special expenses
- ☒ **Supplement L 1i** for income from employment without wage tax deduction and/or with foreign deductions
- ☐ Number of **Supplements L 1k** for one child (*please use a separate Supplement L 1k for each child*)
- ☐ Number of **Supplements L 1k-bF** for the Family Bonus Plus in special cases (*please use a separate Supplement L 1k-bF for each child*)

Family Bonus Plus, single-earner/single-parent tax credit and/or increased pensioner tax credit

If your employer has already accounted for the family bonus, the single-earner/single-parent tax credit and/or the increased pensioner tax credit in the monthly employee tax assessment and the requirements are met, you must apply again for these tax credits to avoid a subsequent demand for payment.

Intergovernmental exchange of information

International agreements provide for mutual exchange of information between the tax administrations of individual countries. In this way, for persons living in Austria, we obtain information on their income and assets abroad. We also pass on information about income received or assets held in Austria here if the relevant persons live abroad.

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