



4.2 Total of the **support money payments for a child who is permanently living abroad (outside the EU, the EEA and Switzerland)** and for which no child allowance of support money deduction is due.

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from 

M	M
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 to 

M	M
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 2021

Period of the maintenance payments

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

5.1 I claim **extraordinary burdens** for a child without a disability (e.g. medical expenses) – **less reimbursements and allowances**

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5.2 **I bear the costs** for the external vocational training (Item 5.3) and the disability of the child (Item 5.4) to the following extent

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 %

5.3 I apply for the flat rate for **external vocational training** of the child (for cost absorption see Item 5.2)

5.3.1 Duration of the vocational training away from home in months

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5.3.2 Postal code of the place of training

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

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5.4 **Information on the child's disability** (for cost absorption see Item 5.2)

5.4.1 I apply for the **flat-rate tax exempt amount for disability** (§ 35 III EStG) for the child Requirement: At least 25% disability, no nursing care allowance, no increased family allowance) and **no** actual costs due to disability are asserted in Item 5.4.7 (Note: No entry is to be made in items 5.4.3 and 5.4.7)

Level of disability 

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 %

5.4.2 I apply for the **flat-rate tax exempt amount for dietary meals** for the child because of:

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

5.4.3 I apply for the flat-rate tax exempt amount of € 262 per month for a **significantly handicapped child** for whom **increased family allowance** is received. I do not claim any actual costs under Item 5.4.7. (Note: No entry in Items 5.4.1, 5.4.2 and 5.4.7 is to be made)

from 

M	M
---	---

 to 

M	M
---	---

 2021

5.4.4 Monthly payment of a care-related cash benefit to the amount of (In the case of year-round receipt, there is no tax exempt amount for disability pursuant to Item 5.4.1 due)

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Period of care-related cash payment

from 

M	M
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 to 

M	M
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 2021

5.4.5 School fees for a special (nursing) school or sheltered workshop

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5.4.6 Sporadic expenditure for aids (e.g. wheelchair, hearing aid, aids for the blind) as well as costs of the curative treatment (e.g. medical costs, medication) **I have deducted any cost reimbursements.**

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5.4.7 **Instead** of the flat-rate tax allowances (Items 5.4.1, 5.4.2 or 5.4.3), actual expenses are asserted. **I have deducted any care-related cash benefits.** (Note: No entry is to be made in Items 5.4.1, 5.4.2, 5.4.3, 5.4.5 or 5.4.6.) If and insofar as there is entitlement to flat-rate tax allowances, these values must be included into the calculation.

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## 6. Subsequent taxation of the employer's grant for childcare

The employer's grant for childcare was wrongly left tax-exempt in the wage tax calculation. The grant is to be taxed subsequently to the amount of

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<sup>2)</sup> Enter the vehicle nationality symbol of the country – e.g. A for Austria, D for Germany, H for Hungary, SK for Slovakia, SLO for Slovenia

<sup>5)</sup> Only for a child for whom you or your spouse/partner have received family allowance for at least 7 months in the assessment year, or for whom you are entitled to the support money deduction for at least 7 months (§ 106 of the Austrian Income Tax Act 1988). Item 5.3 is not affected thereby.

**Original documents and vouchers:** However, retain original documents and vouchers for at least 7 years for a possible inspection. Do **not** send us any additional documents as evidence with this declaration.

### Declaration of correctness and completeness

I confirm with my signature that all information given is true. I am aware that incorrect or incomplete disclosure of information is punishable by law.

Tax representation (name, address, phone N°)

Date, signature