

# CLAIM FOR INCAPACITATED CHILD TAX CREDIT

## Under Section 465 Taxes Consolidation Act 1997



### Claimant Details

Name of Claimant

Address of Claimant

  
  

PPS Number of Claimant

### Details of Incapacitated Child

Name

Date of Birth

PPS Number

Nature of Incapacity

Is the incapacity permanent? (Tick ☒ as appropriate)

Yes

☐

No

☐

Was the incapacity present since birth? (Tick ☒ as appropriate)

Yes

☐

No

☐

If not, state date of diagnosis

Is any other person entitled to claim for the same child?

Yes

☐

No

☐

If yes, state

Name and address  
of other claimant

  
  
  

PPS Number of other claimant,  
if known

Relationship to child

The yearly amount contributed by you towards the maintenance of the child

€ , .00

The yearly amount contributed by others towards the maintenance of the child

€ , .00

## Declarations

### Declaration to be signed by the claimant

I declare that all the particulars given on this form are correct to the best of my knowledge and belief.

**Signature  
of claimant:**

\_\_\_\_\_

Date:

D	D	M	M	Y	Y	Y	Y
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**E-mail Address:**

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**Daytime/mobile  
phone number:**

\_\_\_\_\_

### Declaration to be signed by a medical practitioner

I declare that all the particulars given on this form are correct to the best of my knowledge and belief.

I confirm that the child in respect of whom this relief is being claimed, has been incapacitated since birth or from the date the incapacity arose.

Yes

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- **Child aged over 18**

I confirm that this child is permanently incapacitated by reason of physical or mental infirmity from maintaining himself or herself.

Yes

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- **Child aged under 18**

I regard this child as incapacitated by reason of physical or mental infirmity and the infirmity is such that there is a reasonable expectation that, if he or she were over the age of 18 years, he or she would be incapacitated from maintaining himself or herself.

Yes

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**Signature:**

\_\_\_\_\_

**Print Name:**

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**Date:**

D	D	M	M	Y	Y	Y	Y
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**Medical Registration Number:**

\_\_\_\_\_

## Penalties

Tax law provides for penalties for making a false statement or claiming tax credits or reliefs that are not due.

### Bank Details

## Refunds

If you wish to have any refund paid directly to your bank account, please supply your bank account details.

## Single Euro Payments Area (SEPA)

Bank account numbers and sort codes have been replaced by International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC). These numbers are generally available on your bank account statements. It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA.

International Bank Account Number (IBAN) (Maximum 34 characters)

[illegible]

**Bank Identifier Code (BIC)** (Maximum 11 characters)

[illegible]

**Note:** Any subsequent Revenue refunds will be made to this bank account unless otherwise notified.

**Who can claim the Incapacitated Child Tax Credit?**

This tax credit can be claimed where a claimant proves that he or she has living at any time during the tax year any child who:

- is under 18 years of age and is permanently incapacitated either physically or mentally, or if over 18 years of age at the commencement of the tax year and is permanently incapacitated either physically or mentally from maintaining himself or herself and had become so permanently incapacitated before reaching 21 years, **or**
- had become so permanently incapacitated after reaching 21 years, but while he or she has been in receipt of full-time education at any university, college, school or other educational establishment, or while training full-time for a trade or profession for a minimum of two years.

The tax credit can also be claimed where a claimant proves that he or she has custody of a child and maintains that child at his or her own expense and that child is permanently incapacitated.

Where more than one child is permanently incapacitated, a tax credit may be claimed for each child.

**Tax Credit/Refunds**

If your claim is in respect of the current tax year an amended Tax Credit Certificate will be sent to you in the event of a successful claim and your employer will make any refund due directly to you.

If your claim is for a previous tax year or during a period of unemployment in the current tax year, any refund due will be sent directly to you by Revenue.

**Note:** There is no refund due if you have not paid any Income Tax.

**What records should I keep?**

A Certificate from your Medical Practitioner, outlining the child's incapacity must be retained and submitted to Revenue if requested.

As your claim may be selected for future examination, you are requested to retain all documentation relating to this claim for a period of six years from the end of the tax year to which the claim relates.

**Can two people claim for the same child?**

Yes, but only one tax credit can be claimed for each qualifying child in any tax year. Where the child is maintained by one person only, that person is entitled to claim the full amount of the tax credit. If two people are entitled to claim for the same child then the tax credit is split between them in proportion to the amount paid by each towards the maintenance of the child.

**Where do I send this claim form?**

The completed form should be returned to your Revenue office. The address can be found on your Tax Credit Certificate or on any correspondence you have received from Revenue. Alternatively, use our Contact Locator on **[www.revenue.ie](http://www.revenue.ie)** to obtain the correct address.

**Time Limit**

A claim for a repayment of tax must be made within four years after the end of the tax year to which the claim relates.

**Accessibility:** If you are a person with a disability and require this leaflet in an alternate format the Revenue Access Officer can be contacted at **[accessofficer@revenue.ie](mailto:accessofficer@revenue.ie)**

### **Further Information**

For further information visit **[www.revenue.ie](http://www.revenue.ie)** or contact your Revenue office using the LoCall number listed below.

#### **Border Midlands West Region**

**1890 777 425**

Cavan, Donegal, Galway, Leitrim, Longford,  
Louth, Mayo, Monaghan, Offaly, Roscommon,  
Sligo, Westmeath

#### **Dublin Region**

**1890 333 425**

Dublin (City and County)

#### **East & South East Region**

**1890 444 425**

Carlow, Kildare, Kilkenny, Laois, Meath,  
Tipperary, Waterford, Wexford, Wicklow

#### **South West Region**

**1890 222 425**

Clare, Cork, Kerry, Limerick

Please note that the rates charged for the use of 1890 (LoCall) numbers may vary among different service providers. If calling from outside the Republic of Ireland, phone +353 1 702 3011.