

Claim Form for Deed of Covenant



First Name:	<input type="text"/>																									
Address:	<input type="text"/>																									
	<input type="text"/>																									
	<input type="text"/>																									
PPS Number:	<input type="text"/>								Date of Birth:	<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>								

Tax year for which you are making a claim	<input type="text"/>																									
Estimated Total Income for the current year	€	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>																	
This covenant is in respect of (please tick):																										
- Permanently incapacitated minor (other than parent to own child)										<input type="checkbox"/>																
- Permanently incapacitated adult										<input type="checkbox"/>																
- Adult aged 65 or over										<input type="checkbox"/>																
Name of covenantee	<input type="text"/>																									
PPS Number of covenantee	<input type="text"/>																									
Your relationship to the covenantee	<input type="text"/>																									
Original date of deed of covenant	<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>							
Gross amount of payment for the current year	€	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>																	

Bank Details
Tax refunds can be paid by transfer to your Irish bank account. If you wish to have any refund which you may be due paid directly to your Irish bank account, please supply your bank account details:

Sort Code:	<input type="text"/>	-	<input type="text"/>	-	<input type="text"/>	Account Number:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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NOTE: It is not possible to make a refund directly to a foreign bank account. Any subsequent Revenue refunds will be made to this bank account unless otherwise notified.

The Leaflet **IT 7** on the Revenue website (www.revenue.ie) provides further information on this relief

Declaration which must be signed
I declare that all the particulars in this form are correct to the best of my knowledge and belief.

Signature	<input type="text"/>	Date	<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>																	
Address	<input type="text"/>																									
	<input type="text"/>																									
	<input type="text"/>																									
Phone No.	<input type="text"/>																									
E-Mail	<input type="text"/>																									

Claim for Deed of Covenant

Who can Claim

Relief can be claimed by individuals on covenants made to:

- Permanently incapacitated minor (other than parent to own child)
- Permanently incapacitated adult
- Elderly individuals (i.e. aged 65 or over) - In such cases tax relief is restricted to 5% of covenantor's total income

A deed must be capable of exceeding a period of 6 years.

Documentation required

COVENANTEE (Person receiving covenant)

First Claim

- Completed Claim Form
- Original Deed of Covenant (submit with first claim only)
- **Form R185** (completed by Covenantor each year)
- **Form 54 Claims**
- Evidence of payment

Subsequent years

- **Form R185** (completed by the covenantor)
- **Form 54 Claims**

COVENANTOR (Person paying covenant)

First Claim

- Copy of original deed (submit with first claim only)
- Evidence of payment

Subsequent years

- A copy of the completed Form R185

Documentation to be retained

- Original deed
- Evidence of each payment

Tax Refunds

If your claim is in respect of the **current tax year** an amended tax credit certificate will be sent to you and your employer will pay any refund due directly to you.

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

4-year time limit - A claim for tax relief must be made within 4 years after the end of the tax year to which the claim relates.

As your claim may be selected for future audit, you are requested to retain all documentation relating to this claim for a period of 6 years.