

CLAIM FOR INCAPACITATED CHILD TAX CREDIT



Claimant Details

Name of Claimant

Address of Claimant

PPS Number of Claimant

Details of Incapacitated Child

Child's Name

Child's Date of Birth

Child's PPS Number

Nature of incapacity

Is the incapacity permanent? (Tick as appropriate) Yes No
(See over for examples of disabilities which are regarded as permanently incapacitating)

Bank Details

Tax refunds can be paid by cheque to your address or 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: 9 Account Number:

Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified. It is not possible to make a refund directly to a foreign bank account.

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:

Date:

E-mail Address:

Phone No:

Disabilities which are regarded as being permanently incapacitating:

Cystic Fibrosis, Spina Bifida, Blindness, severe and permanent Deafness that affects both ears, Downs Syndrome, Spastic Paralysis, certain forms of Schizophrenia, Acute Autism.

If the disability is not one of the above, or where it is not obvious that the child's incapacity is of a serious and permanent nature a doctor's certificate should be submitted with the initial claim. The certificate should contain the following information:

- The date the incapacity first arose
- The degree and extent of the incapacity
- Whether the incapacity permanently prevents the child from being able in the long term (i.e. when over 18 years of age or in the case of the child being over 18 years of age now) to maintain himself or herself independently.

4 Year Rule

A claim for tax relief 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