

OP1 - Claim for One-Parent Family Tax Credit



PPS Number

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Tax year for which you are making a claim

Y	Y	Y	Y
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Personal Status (select one of the following)

Single

Widowed

Married but living apart

Divorced

In the year for which this tax credit is claimed are you living with another person as husband/wife whether married or not?

Yes

No

Number of Dependent Children

Child's First Name	Child's Surname	Child's Date of Birth	Child's PPS No.	Name of School -or- Nature of Incapacity
		DD MM YY		
		DD MM YY		
		DD MM YY		

In the year for which this tax credit is claimed did/do the child(ren) named above reside with you at any time?

Yes

No

If you are in receipt of a payment from the Department of Social Protection, e.g. One-Parent Family Payment, (excluding Child Benefit), etc. supply the details below:

Nature of Payment Received	Date Payment Commenced	Weekly Amount
	DD MM YY	€ , . 0 0

If you wish to have any refund paid directly to your Irish bank account, please supply your bank account details below. See note overleaf regarding tax refunds.

Sort Code

Account Number

Note: Any subsequent Revenue refunds will be made to this 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 DD MM YY

Address

Phone Number

E-mail

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How do I qualify?

You can qualify for One-Parent Family Tax Credit if you have a dependent child resident with you for the whole or part of the year and you are:

- a widowed parent
- a single parent (deserted spouse, separated spouse, divorced or unmarried person)
- a single person (not being the parent of the dependent child), you have the custody of the dependent child (including stepchild, legally adopted child or informally adopted child) and you maintain the dependent child at your own expense.

You do not qualify for One-Parent Family Tax Credit if:

- you are a person qualifying for the Married Person's Tax Credit
- you are a person living together with another person as man and wife.

What is meant by dependent children?

A dependent child includes a child of the claimant, a stepchild, a formally adopted child and any child for whom the claimant has custody and maintains at his/her own expense for the whole or part of the year.

A dependent child must:

- be born during the tax year or be under 18 years of age at the beginning of the tax year
- be 18 years or over **but**
 - receiving full-time education or undergoing a full-time training course for a trade or profession for a minimum of two years

or

 - permanently incapacitated either physically or mentally from maintaining himself or herself and had to become so before reaching 21 years of age or had become permanently incapacitated after reaching 21 years but while he or she had been receiving full-time education or undergoing a full-time training course for a trade or profession.

General

Only one tax credit will be given for any year of assessment irrespective of the number of dependent children resident with the claimant in that year. The tax credit is not apportioned between claimants. Each qualifying claimant can claim the full tax credit for a dependent child provided the qualifying conditions are met and the child **resides** with each claimant for at least part of the relevant year.

Leaflet IT9 on www.revenue.ie provides further information on the One-Parent Tax Credit.

Penalties

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

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 make 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. Tax refunds can be paid by cheque or to your Irish bank account. It is not possible to make a refund directly to a foreign bank account.

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