

## Introduction

The tax system provides additional tax credits and exemption of certain incomes in respect of persons with disabilities of a permanent nature. This leaflet outlines the circumstances in which the incapacitated child tax credit can be claimed. [Leaflet IT13 sets out how Personal Injury Compensation Payments are treated for Income Tax purposes.]

## Who can claim Incapacitated Child Tax Credit?

The tax credit can be claimed by a parent/guardian of a child who is permanently incapacitated, either physically or mentally from maintaining himself or herself and

- ◆ Had become so before reaching 21 years of age
- or
- ◆ Had become so after reaching the age of 21, but while still in full-time education or while training full time for a trade or profession for a minimum of 2 years.

The tax credit can also be claimed in respect of:

- ◆ A step-child
- ◆ A formally adopted child
- ◆ An informally adopted child or any child of whom a person has custody,

who is maintained at the person's own expense and who is permanently incapacitated.

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

The amount of the tax credit that may be claimed is given in Leaflet IT1 "Tax Credits, Reliefs and Rates".

**Note 1: The claimant may claim either the Incapacitated Child Tax Credit or the Dependant Relative Tax Credit (see Leaflet IT46) but not both in respect of the same child.**

**Note 2: Where the child is maintained by one parent only, that parent is entitled to claim the full amount of the tax credit. However, where the child is maintained by more than one person, the tax credit is divided between them in proportion to the amount paid by each towards the maintenance of the child.**

## What incapacities qualify?

The incapacity of the child must be such that it permanently prevents the child from being able in the long term (i.e. when over 18 years of age) to maintain himself/herself independently. If the incapacity can be corrected or relieved by the use of any treatment, device, medication or therapy, for example, coeliac disease, diabetes, hearing impairment which can be corrected by a hearing aid, etc., the child will not be regarded as permanently incapacitated for the purposes of this relief.

The following are examples of disabilities, which are regarded as permanently incapacitating:

- ◆ Cystic Fibrosis, Spina Bifida, Blindness, Deafness, Downs Syndrome, Spastic Paralysis, certain forms of Schizophrenia, Acute Autism. **This list is not exhaustive.**

## How can I claim?

You can claim this credit by contacting your Regional Revenue LoCall Service whose number is listed overleaf or you can submit a written claim to your Local Revenue Office.

When making the claim the following information is required

- ◆ Child's Name
- ◆ Date of Birth
- ◆ Nature of the Incapacity

In certain circumstances 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. In such circumstances the

doctor's certificate should contain the following information

- ◆ The date the incapacity first arose
- ◆ The degree and extent of the incapacity
- ◆ If it is a disability other than one of those listed above, (which are accepted as permanently incapacitating disabilities) 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/herself independently.

## Further Information

Further information is available on the Revenue website [www.revenue.ie](http://www.revenue.ie) or alternatively you can telephone your Regional Revenue LoCall Service whose number is listed below

- ◆ **Border Midlands West Region**      **1 890 777 425**  
Cavan, Monaghan, Donegal,  
Mayo, Galway, Leitrim, Longford,  
Louth, Offaly, Roscommon, Sligo,  
Westmeath
- ◆ **Dublin Region**                              **1 890 333 425**  
Dublin (City and County)
- ◆ **East & South East Region**              **1 890 444 425**  
Carlow, Kildare, Kilkenny, Laois,  
Meath, Tipperary, Waterford,  
Wexford, Wicklow
- ◆ **South West Region**                        **1 890 222 425**  
Clare, Cork, Kerry, Limerick

If you are calling from outside the Republic of Ireland, please phone 00 353 (1) 647 4444.

### **Revenue Commissioners** **August 2006**

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