

Dependent Relative Tax Credit

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Introduction

You can claim the Dependent Relative tax credit if you maintain at your own expense a:

- ◆ Relative, including a relative of your spouse or civil partner, who is unable, due to old age or infirmity, to maintain himself or herself
- ◆ Widowed father or mother of yourself, your spouse or civil partner or a parent of your civil partner who is himself or herself a surviving civil partner, regardless of the state of his or her health
- ◆ Son or daughter or a child of your civil partner who resides with you and on whose services you are compelled to depend due to old age or infirmity.

Amount of the tax credit

The annual amount of the dependent relative tax credit is given in Leaflet IT1 'Tax Credits, Reliefs and Rates'.

If the income of your dependent relative exceeds the relevant limit, no tax credit is due. The relevant limit is revised each year and is given in Leaflet IT1 'Tax Credits, Reliefs and Rates'.

All income of your relative, such as pensions, deposit interest, income received under deed of covenant, etc., is taken into account for the purposes of the relevant limit.

How is the claim made?

The dependent relative tax credit can be claimed using any of the following methods:

Internet - You can claim over the Internet using our **PAYE Anytime service**. For further details visit www.revenue.ie

Text Message - Text **CREDIT PPS-number PIN RELATIVE to 51829**. (The PIN number requested is the number used to access PAYE Anytime). For example, if your PPS number is 1234567A, and your PIN number is 654321 and you want to claim a dependent relative tax credit simply text:

CREDIT 1234567A 654321 RELATIVE to 51829

Telephone - Contact your Regional Revenue LoCall Service whose number is listed on Page 5.

Claim Form - Complete Form **DR1** attached to this leaflet or Form **DR2** if you are claiming for a son or daughter or a child of your civil partner who resides with you.

If you pay tax under the self-assessment system, the tax credit is claimed by completing the 'Dependent Relative' section on your annual tax return.

What happens if the Dependent Relative incurs Health Expenses?

If the dependent relative incurs health expenses and you contribute to these expenses, you may be entitled to claim tax relief in respect of the amount paid by you. Relief can be claimed for expenses such as doctors' bills, maintenance or treatment in a hospital, prescribed drugs or medicines, etc. If the dependent relative is resident in an approved nursing home, and you contribute to the nursing home fees, you may also be entitled to claim tax relief in respect of some of the expenses incurred.

Note, for 2007 and subsequent years, it is not necessary for you to qualify for the Dependent Relative tax credit in order for you to claim tax relief for health expenses paid by you in respect of your dependent relative.

From 2007 you may claim tax relief in respect of any qualifying health expenses paid by you in respect of any individual.

You cannot claim relief for:

- ◆ Any health expenses, which have been or will be paid or recovered from any source such as from the Health Service Executive, Local Authorities, under a contract of insurance, by compensation, etc.
- ◆ Expenses paid by the relative.

This relief can be claimed over the Internet using our **PAYE Anytime service**. For further details visit **www.revenue.ie**

Alternatively you can complete and submit **Form Med 1** which is also available on our website or from our Forms and Leaflets service on LoCall 1890 30 67 06. If you are calling from outside the Republic of Ireland please telephone +353 (1) 702 3050. See Leaflet IT6: A Guide to claiming Health or Medical Expenses Relief.

Can more than one person claim for the same Dependent Relative?

Yes. If two or more people maintain the same relative, the tax credit can be divided between them in proportion to the amount contributed by each.

Further Information

This leaflet is for general information only. You can get further information by visiting **www.revenue.ie** or by phoning your Regional Revenue LoCall Service whose number is listed below

- ◆ **Border Midlands West Region** **1890 777 425**
Cavan, Monaghan, Donegal,
Mayo, Galway, Leitrim, Longford,
Louth, 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 the 1890 (LoCall) numbers may vary among different service providers.

If you are calling from outside the Republic of Ireland please telephone +353 (1) 702 3011.

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.

Accessibility

If you are a person with a disability and require this leaflet in an alternative format the Revenue Access Officer can be contacted at **accessofficer@revenue.ie**

This leaflet is intended to describe the subject in general terms. As such, it does not attempt to cover every issue which may arise in relation to the subject. It does not purport to be a legal interpretation of the statutory provisions and consequently, responsibility cannot be accepted for any liability incurred or loss suffered as a result of relying on any matter published herein.