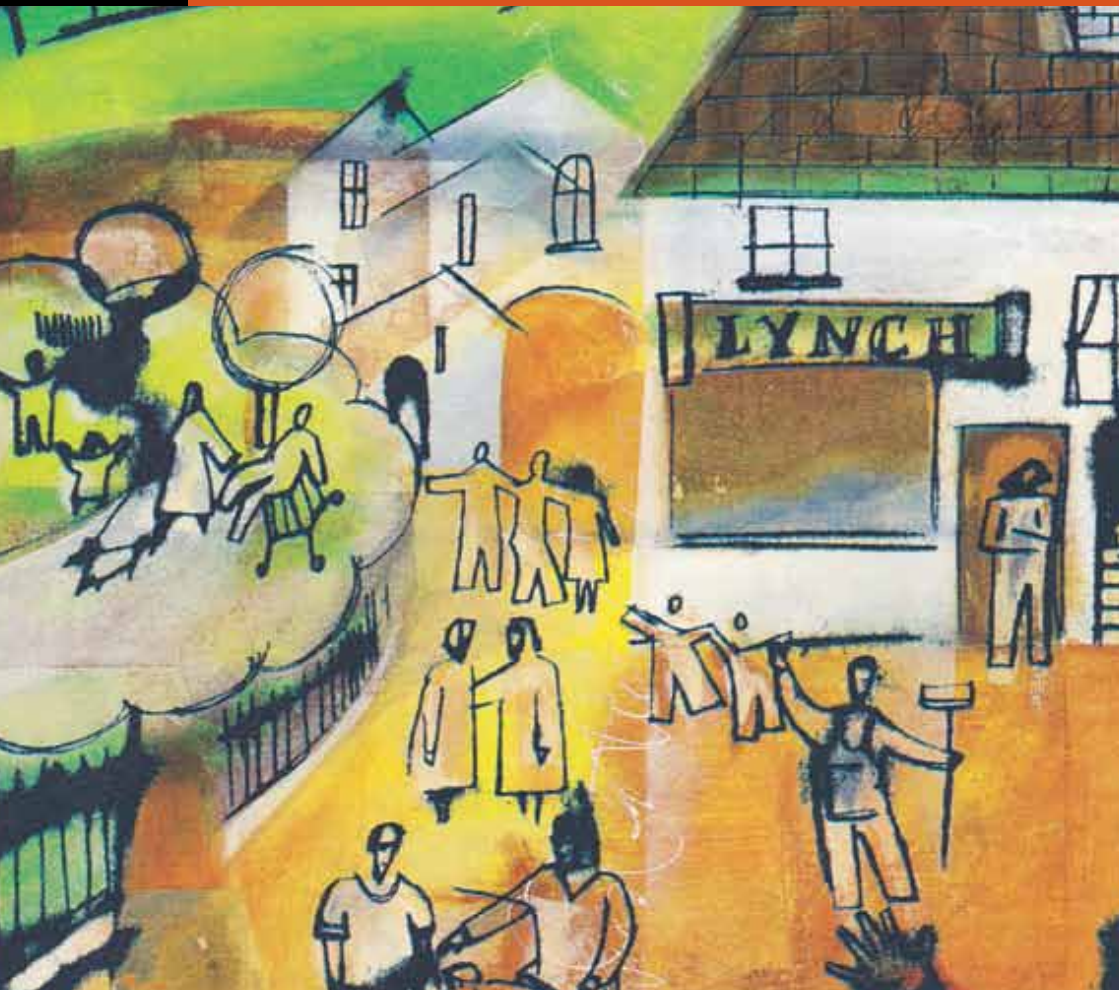


One Parent Family Tax Credit

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What is a One-Parent Family Tax Credit?

A One-Parent Family Tax Credit is a credit, which can be claimed if you are a single parent (whether widowed, single, deserted, separated or divorced) and you have a child who is dependent on you. The One-Parent Family Tax Credit, where due, is given **in addition** to your normal Personal Tax Credit.

Who can claim a One-Parent Family Tax Credit?

A single parent with a dependent child or children can claim this credit. **The child must reside with the claimant for the whole or part of the year of claim.**

A child includes:

- ◆ A child of your own
- ◆ A stepchild
- ◆ A formally adopted child
- ◆ An informally adopted child or any child (who is not a child of yours) of whom you have custody and that you maintain at your own expense.

A child is regarded as a dependent of yours if he or she is:

- ◆ Born during the tax year, or is under 18 years of age at the beginning of the tax year
- ◆ Over 18 years and 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 become so before reaching 21 years of age or had become permanently incapacitated after reaching the age of 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.

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

- ◆ You are a person qualifying for the Married Person's Tax Credit **or**
- ◆ You are a person living together with another person as man and wife

What relief am I due?

One tax credit will be given for any year of assessment irrespective of the number of dependent children that resided with you 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.

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 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.

Leaflet IT1 'Tax Credits, Reliefs and Rates' gives details of the amount of the One-Parent Family Tax Credit for the current tax year. This leaflet is available from www.revenue.ie, or by

- ◆ texting "**LEAFLET Your PPS Number IT1**" to 51829, or
- ◆ phoning our Forms and Leaflets Service at LoCall 1890 30 67 06 (or if calling from outside the Republic of Ireland phone + 353 1 702 3050), or
- ◆ calling to any Revenue Local Enquiry Office.

If I'm in receipt of the One Parent Family Payment, does this affect my entitlement?

No. Whether or not you are in receipt of the One Parent Family Payment from the Department of Social Protection does not affect your entitlement to this tax credit. However the One Parent Family Payment is a taxable source of income and the tax due on this payment is collected by means of an adjustment to your Tax Credit Certificate.

If you are in receipt of this payment please include details on form OP1 which is attached to this guide when claiming the tax credit or contact your Regional Revenue Office whose LoCall number is listed overleaf.

How do I claim?

Complete Form OP1 which is attached to this guide, or is available from

- ◆ www.revenue.ie, or
- ◆ our Forms and Leaflets Service at LoCall 1890 30 67 06 (or if calling from outside the Republic of Ireland phone + 353 1 702 3050), or
- ◆ any Revenue Local Enquiry Office.

If you pay tax under the self-assessment system, the tax credit is claimed by completing the 'One-Parent Family Tax Credit' section on your annual tax return.

Further information

PAYE customers can get further information by visiting www.revenue.ie or by phoning your Regional Revenue Office whose LoCall 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 1890 (LoCall) numbers may vary among different service providers.

If calling from outside the Republic of Ireland phone +353 1 702 3011.

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.

***Revenue Commissioners
Issued May 2010***