



**Note:** Please read the Notes fully **before** completing this form.

**Section A**

Name and Address (include Eircode)

PPSN

Tax year for which you are making a claim

Y

Y

Y

Y

Civil Status (select one of the following)

Single <input type="checkbox"/>	Widowed or Surviving Civil Partner <input type="checkbox"/>	Married or in a Civil Partnership but separated or living separately <input type="checkbox"/>
Divorced <input type="checkbox"/>	Dissolved Civil Partnership <input type="checkbox"/>	

In the year for which this tax credit is claimed will or did the child(ren) named below reside with you for the whole or greater part of the year, that is in excess of six months? (see section in Notes regarding a child born during the year.) Yes  No

In the year for which this tax credit is claimed are or were you living with another person as a couple whether married or in a civil partnership or cohabiting? Yes  No

Number of qualifying children for which you are the primary claimant

State the nature of your relationship to the child(ren), for example, Father, Mother, Grandparent, Legal Guardian etc.

**Note:** You must notify Revenue immediately if your circumstances change at any stage during the year of your claim.

Child's First Name	Child's Surname	Child's Date of Birth	Child's PPSN	Child's educational or full-time instruction details see note below *
		<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
		<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
		<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	

\* State the name and address of the school, college or place of full-time instruction in respect of each child named above. If child is incapacitated, state nature of incapacity.

**Bank Details**

If you wish to have any refund that may be due paid directly to your bank account please supply your bank account details. **Note:** It is quicker to receive payments electronically than by cheque.

**Single Euro Payments Area (SEPA)**

Your International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC) are generally available on your bank account statements. Further information on SEPA can be found on [www.revenue.ie](http://www.revenue.ie)  
It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA.

**International Bank Account Number (IBAN)** (Maximum 34 characters)

**Bank Identifier Code (BIC)** (Maximum 11 characters)

**Note:** Any subsequent Revenue refunds will be made to this bank account unless otherwise notified.

## Section B

# Relinquishing a claim to the Single Person Child Carer Credit in favour of another claimant

This section should **only** be completed if you wish to relinquish (surrender) your entitlement to this tax credit in favour of another individual (see section in Notes on relinquishing a claim), otherwise go directly to Section C and sign the Declaration.

I understand that once I relinquish my entitlement to this tax credit and it is claimed by the individual named below, he or she will continue to claim it until such time as I cancel my relinquishment. I accept that my claim to have the SPCCC returned to me will take effect no earlier than 1 January in the year following my cancellation.

### I hereby relinquish my entitlement to this tax credit in favour of

Name and address of the individual to whom you are relinquishing this tax credit (include Eircode, if known)

State his or her PPSN (if known)

State his or her date of birth (if known)

**Section C** - Please see section in Notes on relinquishing a claim to SPCCC, before signing the Declaration.

Insert  in the box to confirm that you have read the Notes.

### Declaration which must be signed

I confirm that the child(ren) named in **Section A** resides or resided with me for the whole or greater part of the year (see section in Notes in relation to a child born during the year) and I declare that all the particulars on this form are correct to the best of my knowledge and belief. I undertake to immediately inform Revenue of any change in my circumstances which may affect my entitlement to this credit.

Signature

Date

E-mail

Phone

### Penalties

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

## Notes

### What is the Single Person Child Carer Credit (SPCCC)?

This is a tax credit that is available to a single parent, or a single person who has day-to-day responsibility for the upbringing of a child, and responsibility for his or her charge and care. It is available to the primary carer of the child(ren) and can include someone who is single, widowed, a surviving civil partner, deserted, separated (from spouse or civil partner), divorced or whose civil partnership has been dissolved.

One tax credit will be given for any year of claim irrespective of the number of qualifying children who resided with the claimant in that year.

Further information is available on [www.revenue.ie](http://www.revenue.ie)

### How do I qualify as a primary claimant?

You may qualify for the SPCCC in any tax year where you:

- are not married, cohabiting or in a civil partnership,
- are not jointly assessed or in receipt of the basic personal tax credit for a widowed person or a surviving civil partner, and
- can prove that for the tax year you have a qualifying child residing with you for the whole or the greater part of that year (that is, in excess of six months).

If you qualify as a primary claimant, but do not wish to claim the credit, (for example, if you do not have sufficient taxable income to use the credit fully), you may surrender the credit in favour of another person, (the 'secondary claimant'), who has a significant role in caring for the child.

In the case of a child born during the year of the claim, the length of time will be reduced on a pro-rata basis.

### Who is a qualifying child?

A qualifying child in relation to any primary claimant and year of assessment means a child -

- who is born in the tax year, or
- who is under 18 years of age at the start of the tax year, or
- who is over 18 years of age at the start of the tax year but in receipt of full-time instruction, or
- who is over 18 years of age at the start of the tax year but is permanently incapacitated and was incapacitated before the age of 21 years or, if the incapacity happened after age 21, it occurred while he or she was in receipt of full-time instruction.

The qualifying child must be -

- the individual's own child, or
- a child who is in the custody of an individual and who is maintained by that individual at his or her own expense for the whole or greater part of the year.

**Note:** Full-time instruction in this instance does not include post-graduate courses. The educational establishment must provide lectures and tutorials that require full-time attendance by the student (for at least one year duration) rather than just a part-time or evening programme.

Full-time apprenticeships of at least two years will be treated as full-time instruction at an educational establishment.

In all cases where a qualifying child is aged 18 or over, a yearly claim **must** be made.

## Relinquishing a Claim

The primary claimant may relinquish his or her entitlement to this tax credit in favour of a secondary claimant if he or she wishes to do so. The secondary claimant must satisfy the same requirements as a primary claimant, apart from the length of time the child must reside with him or her. In the case of a secondary claimant, the qualifying child must reside with him or her for not less than **100 days** during the tax year in order to qualify. It should be noted that the greater part of a day is counted as a day and, therefore, where a child resides with a claimant for a period, say, from Saturday morning until Sunday evening, this will be counted as 2 days. In the case of a child born during the year of the claim, the number of qualifying days (in respect of the secondary claimant) will **not** be reduced on a pro-rata basis.

If you are relinquishing your entitlement to this credit in favour of more than one individual please supply full details on a separate sheet. This will only apply where you have two or more qualifying children.

Once you have relinquished your entitlement to this tax credit and it is claimed by the secondary claimant, he or she will continue to be entitled to claim it until you cancel the relinquishment. This will take effect no earlier than 1 January in the year following receipt by Revenue of your cancellation.

**Note 1:** This tax credit cannot be apportioned.

**Note 2:** The secondary claimant must submit his or her own claim for this tax credit by completing the claim form **SPCC2**.

## Which sections should I complete?

You as the primary claimant must complete in full **Section A** of this form and sign the Declaration in **Section C** confirming that all the information supplied is correct. If you are relinquishing your entitlement to this tax credit you must also complete **Section B**.

## PPSN and Date of Birth of Secondary Claimant (if applicable)

If this information is known to you please insert in the box provided in **Section B**.

## Where do I send this form to?

Once all the relevant sections of this form are completed, it should be sent to your Revenue office. Use any envelope and write "FREEPOST" above the address. Any Revenue correspondence that you receive will show the contact address of your Revenue office or you can enter your PPSN into our contact locator, on [www.revenue.ie](http://www.revenue.ie) and the name, address and contact details of your Revenue office will be displayed.

## Time Limit for Repayment Claims

A claim for repayment of tax must be made within four years after the end of the tax year to which the claim relates. For example, claims for 2018 must be made by 31 December 2022. Please note you must have paid income tax during the year of your claim in order to receive a repayment. If you owe income tax to Revenue for an earlier year, your repayment may be reduced by this amount.

As your claim may be selected for future examination, you are requested to retain all documentation relating to this claim for a period of six years from the end of the tax year to which the claim relates.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Revenue's data protection policy and information on your data protection rights are available on [www.revenue.ie](http://www.revenue.ie).