



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

**Section A**

Name and Address (include Eircode)

PPS Number

|  |  |  |  |  |  |  |  |  |  |
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Tax year for which you are making a claim

|   |   |   |   |
|---|---|---|---|
| Y | Y | Y | Y |
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**This form is to be completed by an individual (the secondary claimant) who is claiming the Single Person Child Carer Credit as a result of the primary claimant relinquishing his or her entitlement to the tax credit.**

Civil Status (select one of the following)

Single       Widowed or Surviving Civil Partner       Married or in a Civil Partnership but separated or living separately

Divorced       Dissolved Civil Partnership

In the year for which this tax credit is claimed will or did the child named below reside with you for not less than **100 days**?      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

State the nature of your relationship to the child, 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 PPS Number | Child's educational or full-time instruction details see note below * |   |   |   |   |   |  |  |  |  |  |  |  |  |  |  |  |
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\* State the name and address of the school, college or place of full-time instruction in respect of the child named above.

Name and address of the individual who has relinquished his or her entitlement to this tax credit in your favour (include Eircode, if known).

State his or her PPS number (if known)

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State his or her date of birth (if known)

|   |   |   |   |   |   |
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## 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)

### 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 child must reside with the secondary claimant for not less than **100 days** during the year of claim. 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.

Once the primary claimant relinquishes his or her 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 such time as the relinquishment is cancelled by the primary claimant. This will take effect no earlier than 1 January in the year following receipt by Revenue of the cancellation.

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

You may qualify for the SPCCC in a tax year as a secondary claimant if the primary claimant has chosen to surrender the SPCCC to you and you meet the following criteria in the year:

- you are not married, cohabiting or in a civil partnership,
- you are not jointly assessed or in receipt of the basic personal tax credit for a widowed person or a surviving civil partner, and
- you can prove for the tax year you have a qualifying child residing with you for at least 100 days in the year.

## 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 over 18, a yearly claim **must** be made.

## Which sections should I complete?

You must complete in full **Section A** of this Form and sign the Declaration in **Section B** confirming that all the information supplied is correct.

## PPS Number and Date of Birth of Primary Claimant

If this information is known to you please insert in the box provided on page 1.

## 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 PPS number 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 2014 must be made by 31 December 2018. 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 this claim relates.