

Claim Form for Deed of Covenant



Name	<input type="text"/>																												
Address (include Eircode)	<input type="text"/>																												
	<input type="text"/>																												
	<input type="text"/>																												
PPSN	<input type="text"/>														Date of Birth	<input type="text"/>													

Tax year for which you are making a claim	<input type="text"/>																											
Estimated total income for the current year	€ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>																											
This covenant is in respect of (please tick):																												
- Permanently incapacitated minor (other than parent to own child)																								<input type="checkbox"/>				
- Permanently incapacitated adult																								<input type="checkbox"/>				
- Adult aged 65 or over																								<input type="checkbox"/>				
Name of covenantee	<input type="text"/>																											
PPSN of covenantee (if known)	<input type="text"/>																											
Your relationship to the covenantee	<input type="text"/>																											
Original date of deed of covenant	<input type="text"/>																											
Gross amount of payment for the current year	€ <input type="text"/> , <input type="text"/> . <input type="text"/>																											

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																											
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)																											
<input type="text"/>																											
Bank Identifier Code (BIC) (Maximum 11 characters)																											
<input type="text"/>																											
Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified.																											

Declaration which must be signed																													
I declare that all the particulars in this form are correct to the best of my knowledge and belief.																													
Signature	<input type="text"/>														Date	<input type="text"/>													
Address (include Eircode)	<input type="text"/>																												
	<input type="text"/>																												
	<input type="text"/>																												
E-Mail	<input type="text"/>																												
Phone	<input type="text"/>																												

Claim for Deed of Covenant

Who can Claim

Relief can be claimed by individuals on covenants made to

- Permanently incapacitated minor (other than parent to own child)
- Permanently incapacitated adult
- Persons aged 65 or over - in such cases tax relief is restricted to 5 per cent of covenantor's total income.

A deed must be capable of exceeding a period of six years.

Documentation required

COVENANTEE (Person receiving covenant)

First Claim

- Completed claim form
- Original Deed of Covenant (submit with first claim only)
- Form R185 (completed by covenantor each year)
- Form 54 Claims
- Evidence of payment.

Subsequent years

- Form R185 (completed by the covenantor)
- Form 54 Claims.

COVENANTOR (Person paying covenant)

First Claim

- Copy of original deed (submit with first claim only)
- Evidence of payment.

Subsequent years

- A copy of the completed Form R185

Documentation to be retained

- Original deed
- Evidence of each payment.

Tax Refunds

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 pay any refund due directly to you.

If your claim is for a previous tax year or during a period of unemployment, any refund due will be paid directly to you by Revenue.

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 audit, you are requested to retain all documentation relating to this claim for a period of six years.

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.

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