# ICC 1 Incapacitated Child Tax Credit Claim Form 1



To qualify for this credit, you must have a medical practitioner sign the ICC 2 - Incapacitated Child Claim Form 2 and submit it with this Form. In order to avail of this tax credit, the child must be permanently incapacitated by reason of mental or physical infirmity. The degree of incapacity must be such that it prevents the child from maintaining themselves over the age of 18. If the child is under 18, the incapacity must be such that even with the benefit of any treatment, device, medication or therapy the child is unlikely to be able to maintain themselves when they reach 18.

NOTE: "Maintaining", for the purposes of this credit means an ability to support oneself by earning an income from working.

Further information is available on www.revenue.ie

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The quickest and easiest way to claim the credit for PAYE customers is by using **my**Account. If you pay tax under the self-assessment system, this relief is claimed by completing the 'Incapacitated Child' section on your annual tax return.

Section A	Claimant	Deta	ils					 										
Name																		
Address																		
(include Eircode)																		
PPSN																		
Section B	Child's D	etails	;															
Child's Name																		
Child's Address,	Γ																	
if different from a	above																	
(include Eircode)																		
Date of Birth		DD	M	Y	Y Y	Y					PP	SN						
Relationship to y	/ou																	
If you are not the Nature of Incapa	•					Cusi	ouy		CIII			Yes				N	0	
Is the incapacity	permaner	nt?										Yes	Γ			Ν	o	
Was the incapac	city presen	t since	e birth	ı?								Yes	Γ			Ν	o	
If not, state date	of diagnos	sis										D	D	M	VI Y	Y	Y	Y
Is any other pers	son also m	aintai	ning t	his c	hild?							Yes				Ν	o [	
If Yes, please co	mplete 1 -	- 3:																
1. Name and add of other perso (include Eircode	n																	
								P	PSI	N (if	kno	wn)						
2. The yearly am	nount conti	ributed	d by y	ou									€		,		• 0	0
3. The yearly am	nount conti	ributed	d by t	he ot	her p	erso	n						€		],		• 0	0

# Child aged 18 and over

State the name and address of the school if the child was receiving full time education at the time the incapacity arose, or the name of the employer<sup>1</sup> if, at the time the incapacity arose the child was receiving full-time training for a trade or profession that was expected to last at least two years.

## Section C Granting of Tax Credit

If you are entitled to the tax credit for the current year, we will update your tax credit certificate to reflect the additional credit. We will send the information to your employer and any refund due in respect of the current year will be made by your employer through your wages.

#### Refunds

If you are entitled to the tax credit for prior years you may be due a refund of tax. If you wish to have it paid directly into your bank account, please give your bank account details.

Note: It is quicker to receive payments electronically than by cheque.

## Single Euro Payments Area (SEPA)

Bank account numbers and sort codes have been replaced by International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC). These numbers are generally available on your bank account statements. It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA. Further information on SEPA can be found on **www.revenue.ie** 

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

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

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

# Declaration

I confirm that the child named on this claim form is permanently incapacitated by reason of mental or physical infirmity from maintaining himself or herself 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 changes that may affect my entitlement to this tax credit.

Signature	Date	D M M	ΥΥΥΥ
Email	Phone		

#### Penalties

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

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. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on **www.revenue.ie**. Details of this policy are also available in hard copy upon request.

<sup>1</sup> "Employer" refers to any person providing training to the child for any trade or profession.