Claim for Relief for Legally Enforceable Maintenance Payments

PPSN

Tax year for which you are making a claim

Is the Maintenance Agreement legally enforceable? **Yes** **No**

Annual amount of the payment (exclude any child portion) , , .00

Date the maintenance payments commenced D D M M Y Y Y Y

Name of recipient

Address of recipient (if known)
(include Eircode if known)

Refunds

If you wish to have any refund paid directly to your bank account, please supply your bank account details.

Single Euro Payments Area (SEPA)

Account numbers and sort codes have been replaced by International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC).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. 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)

Bank Identifier Code (BIC) (Maximum 11 characters)

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: **Date:** D D M M Y Y Y Y

E-mail Address: **Phone No.:**

Claim for Relief for Legally Enforceable Maintenance Payments

Legally Enforceable Maintenance

An individual is entitled to a deduction in arriving at total income in respect of legally enforceable maintenance payments made to a former spouse or civil partner.

Legally enforceable maintenance payments are made under:

1. An order of court
2. Deed of separation
3. Rule of court
4. Trust
5. Covenant
6. Any other arrangement - which gives rise to a legally enforceable obligation

Maintenance of a former spouse or civil partner

- Payments must be made gross
- An individual is entitled to a deduction in arriving at total income
- Recipient is taxable on payments (*see exception below)
- Both parties are assessed as single individuals

Child Maintenance

- This is effectively ignored for tax purposes
- Payments must be made gross; no deduction allowed
- The recipient is not taxable on the payment and it is not classed as income of the child

*Alternative Basis for legally enforceable maintenance

A couple with a legally enforceable maintenance agreement may jointly elect in writing at any time during the tax year to be treated as a married couple or civil partners for tax purposes.
Where such an election is made:

- The maintenance payments are ignored for tax purposes
- The couple are assessed on the basis of Separate Assessment

Voluntary Maintenance

In the case of Voluntary Maintenance:

- An individual is not entitled to a deduction from total income
- The recipient is not assessed to income tax on the payments
- Both spouses or civil partners are assessed on their own incomes as single individuals

Note - Where a spouse or civil partner 'wholly or mainly' maintains a former spouse or civil partner, i.e. the maintenance payments exceed the former spouse's or civil partner's income, this spouse or civil partner is entitled to the married persons or civil partners tax credit but will not be due the married persons or civil partners rate band.

Tax Refunds

If your claim is in respect of the **current tax year** an amended certificate of tax credits 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 sent directly to you by Revenue. Tax refunds can be paid by cheque or to your bank account.

As your claim may be selected for future audit, you are requested to retain all documentation relating to this claim for a period of 6 years.

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.

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.

Designed by the Revenue Printing Centre

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs