**ICC 2**

# Incapacitated Child Tax Credit Form 2

Certified by a Medical Practitioner

**Section 465 Taxes Consolidation Act 1997 sets out the qualification criteria for this tax credit**.

To qualify for this credit, the claimant must have a permanently incapacitated child living at any time during the tax year. As the Child's Medical Practitioner (GP or Consultant), you are asked to complete this form in full. Beforehand, you should ensure that you are familiar with Revenue's guidelines regarding the entitlement to this tax credit. Further information is available on **https://www.revenue.ie/en/personal-tax-credits-reliefs-and-exemptions/children/incapacitated-child-credit/index.aspx.**

The Incapacitated Child Tax Credit is available in respect of a child who:

* if under 18 years of age, is permanently incapacitated by reason of mental or physical infirmity and the infirmity is such that there would be a reasonable expectation that if the child were over the age of 18, the child would be incapacitated from maintaining himself or herself, or

* if over the age of 18 years at the beginning of the year, is permanently incapacitated by reason of mental or physical infirmity from maintaining himself or herself and had become so permanently incapacitated either before attaining the age of 21 or whilst in receipt of full-time instruction at a university, college, school or other educational establishment.

**Note:** 'Permanently incapacitated by reason of mental or physical infirmity from maintaining himself or herself', for the purpose of this tax credit, is to be determined by the child's medical practitioner.

For further information please see paragraph 3 of the Incapacitated Child Tax Credit Tax & Duty Manual 15-01-05 available here: **https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-15/15-01-05.pdf.**

## Section A Claimant Details

Complete this section in respect of the parent or guardian who is claiming this tax credit.

Claimant's Name

Address (include Eircode)

Relationship to the child

## Section B Child's Details

Complete this section in respect of the incapacitated child.

Child's Name

Date of Birth

Nature of Incapacity (use BLOCK LETTERS)

Is the incapacity permanent? Yes ☐ No ☐

**Section C Declaration**

**Child aged under 18**

I confirm this child is permanently incapacitated by reason of physical or mental infirmity and the infirmity is such that there is a reasonable expectation that, if he or she were over the age of 18 years, he or she would be incapacitated from maintaining himself or herself. Yes ☐ No ☐

**Child aged 18 and over**

I confirm that this child is permanently incapacitated by reason of physical or mental infirmity from maintaining himself or herself and had become so permanently incapacitated either before attaining the age of 21 or whilst in receipt of full-time instruction at a university, college, school or other educational establishment. Yes ☐ No ☐

I have read and understand the guidelines regarding the granting of this tax credit as published on www.revenue.ie. I declare that all the particulars on this form are correct to the best of my knowledge and belief.

**Signature**

**Medical Registration Number**

**Print Name**

**Date** ☐☐☐☐☐☐☐☐

**Email**

**Phone**

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.

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