ICC 1 Incapacitated Child Tax Credit Form 1

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

To qualify for this credit, you must have a medical practitioner sign the ICC 2 - Incapacitated Child Tax Credit 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.

Further information is available on **www.revenue.ie**

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

Note: An ICC2 form must be submitted for both PAYE and Self-Assessed customers in respect of each incapacitated child.

Section A: Claimant Details Name

Name

Address (include Eircode)

PPSN

Section B: Child's Details

Child's Name

Child's Address if different from above (include Eircode)

Date of Birth

PPSN

Relationship to you

If you are not the child's parent do you have full custody of the child? Yes ☐ No ☐

Is the incapacity permanent? Yes ☐ No ☐

You can claim for the current tax year and / or four previous tax years.

If you are claiming for a prior year enter the tax year(s) you are claiming for in the box(es) provided.

Do not complete the boxes below if this claim form is for a claim in the current year.

You have up to 4 years from the end of the tax year to make a claim.

Year 1 Year 2 Year 3 Year 4

Is any other person also maintaining this child? Yes ☐ No ☐

NOTE: Maintaining means the person meets at his or her own expense, the cost of day to day living expenses.

For further information please see paragraph 2 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**

If Yes, please complete 1 – 3:

1. Name and address of other person (include Eircode)

PPSN (if known)

2. The yearly amount contributed by you .00

3. The yearly amount contributed by the other person .00

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.

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[1] 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 generally 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.

[1] "Employer" refers to any person providing training to the child for any trade or profession.

Single Euro Payments Area (SEPA)

Your International Bank Account Number (IBAN) and Bank Identifier Code (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.

IBAN (Maximum 34 characters)

BIC (Maximum 11 characters)

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

Declaration

I confirm that the child named on this claim form as set out in section 465 Taxes Consolidation Act 1997 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

Email

Phone Number

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.

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.