

Section B

Relinquishing a claim to the Single Person Child Carer Credit in favour of another claimant

This section should **only** be completed if you wish to relinquish (surrender) your entitlement to this tax credit in favour of another individual (see section in Notes on relinquishing a claim), otherwise go directly to Section C and sign the Declaration.

I understand that once I relinquish my entitlement to this tax credit and it is claimed by the individual named below, he or she will continue to claim it until such time as I cancel my relinquishment. I accept that my claim to have the SPCCC returned to me will take effect no earlier than 1 January in the year following my cancellation.

I hereby relinquish my entitlement to this tax credit in favour of

Name and address of the individual to whom you are relinquishing this tax credit (include Eircode, if known)

State his or her PPS number (if known)

State his or her date of birth (if known)

Section C - Please see section in Notes on relinquishing a claim to SPCCC, before signing the Declaration.

Insert in the box to confirm that you have read the Notes.

Declaration which must be signed

I confirm that the child(ren) named in **Section A** resides or resided with me for the whole or greater part of the year (see section in Notes in relation to a child born during the year) 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 change in my circumstances which may affect my entitlement to this credit.

Signature

Date

E-mail

Phone

Penalties

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

Notes

What is the Single Person Child Carer Credit (SPCCC)?

This is a tax credit that is available to a single parent, or a person who has custody of and maintains a child who is living with him or her. It is available to the primary carer of the child(ren) and can include someone who is single, widowed, a surviving civil partner, deserted, separated (from spouse or civil partner), divorced or whose civil partnership has been dissolved.

One tax credit will be given for any year of claim irrespective of the number of qualifying children who resided with the claimant in that year.

For further information see **Single Person Child Carer Credit FAQ's** on www.revenue.ie.

Leaflet IT1 - Tax Credits, Reliefs and Rates gives details of the current amount of the SPCCC tax credit.

How do I qualify as a primary claimant?

You can qualify as a primary claimant for the SPCCC if you are a single parent, or a person who has custody of and maintains a child who is living with you for the whole or greater part of the year (that is in excess of six months), **and**

- you are not jointly assessed to tax as a married person or a civil partner, or
- you are not living with your spouse or civil partner, or
- you are not cohabiting, or
- you have not been widowed or became a surviving civil partner in the year for which you are making the claim.

In the case of a child born during the year of the claim, the length of time will be reduced on a pro-rata basis.

Who is a qualifying child?

A qualifying child in relation to any primary claimant and year of assessment means a child -

- who is born in the tax year, or
- who is under 18 years of age at the start of the tax year, or
- who is over 18 years of age at the start of the tax year but in receipt of full-time instruction, or
- who is over 18 years of age at the start of the tax year but is permanently incapacitated and was incapacitated before the age of 21 years or, if the incapacity happened after age 21, it occurred while he or she was in receipt of full-time instruction.

The qualifying child must be -

- the individual's own child, or
- a child who is in the custody of an individual and who is maintained by that individual at his or her own expense for the whole or greater part of the year.

Note: Full-time instruction in this instance does not include post-graduate courses. The educational establishment must provide lectures and tutorials that require full-time attendance by the student (for at least one year duration) rather than just a part-time or evening programme.

Full-time apprenticeships of at least two years will be treated as full-time instruction at an educational establishment.

In all cases where a qualifying child is aged 18 or over, a yearly claim **must** be made.

Relinquishing a Claim

The primary claimant may relinquish his or her entitlement to this tax credit in favour of a secondary claimant if he or she wishes to do so. The secondary claimant must satisfy the same requirements as a primary claimant, apart from the length of time the child must reside with him or her. In the case of a secondary claimant, the qualifying child must reside with him or her for not less than **100 days** during the tax year in order to qualify. It should be noted that the greater part of a day is counted as a day and, therefore, where a child resides with a claimant for a period, say, from Saturday morning until Sunday evening, this will be counted as 2 days. In the case of a child born during the year of the claim, the number of qualifying days (in respect of the secondary claimant) will **not** be reduced on a pro-rata basis.

If you are relinquishing your entitlement to this credit in favour of more than one individual please supply full details on a separate sheet. This will only apply where you have two or more qualifying children.

Once you have relinquished your entitlement to this tax credit and it is claimed by the secondary claimant, he or she will continue to be entitled to claim it until you cancel the relinquishment. This will take effect no earlier than 1 January in the year following receipt by Revenue of your cancellation.

Note 1: This tax credit cannot be apportioned.

Note 2: The secondary claimant must submit his or her own claim for this tax credit by completing the claim form **SPCC2**.

Which sections should I complete?

You as the primary claimant must complete in full **Section A** of this form and sign the Declaration in **Section C** confirming that all the information supplied is correct. If you are relinquishing your entitlement to this tax credit you must also complete **Section B**.

PPS Number and Date of Birth of Secondary Claimant (if applicable)

If this information is known to you please insert in the box provided in **Section B**.

Where do I send this form to?

Once all the relevant sections of this form are completed, it should be sent to your Revenue office. Any Revenue correspondence that you receive will show the contact address of your Revenue office or you can enter your PPS number into our Contact Locator, on www.revenue.ie and the name, address and contact details of your Revenue office will be displayed.

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 2014 must be made by 31 December 2018. 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 examination, you are requested to retain all documentation relating to this claim for a period of six years from the end of the tax year to which the claim relates.