SPCC2 Claim for Single Person Child Carer Credit Secondary Claimant



Note: Please read the Notes fully before completing this form.

Section A

Name and Address (include Eircode)	PPSN
	Tax year for which you are making a claim
This form is to be completed by an individual (the s Person Child Carer Credit as a result of the primary the tax credit.	

Civil Status (select one of the following)

Single	Widowed or Surviving Civil Partner			Civil Partnershi or living separat	• • •
Divorced	Dissolved Civil Partnership				
•	his tax credit is claimed will or did th for not less than 100 days ?	e child nai	med	Yes	No
•	his tax credit is claimed are or were hether married or in a civil partnersh	• •		Yes	No

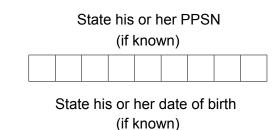
State the nature of your relationship to the child, for example, Father, Mother, Grandparent, Legal Guardian, etc.

Note: You must notify Revenue immediately if your circumstances change at any stage during the year of your claim.

Child's First Name	Child's Surname	Child's Date of Birth	Child's PPSN	Child's educational or full-time instruction details see note below *
		D D M M Y Y		

* State the name and address of the school, college or place of full-time instruction in respect of the child named above.

Name and address of the individual who has relinquished his or her entitlement to this tax credit in your favour (include Eircode, if known).





Bank Details

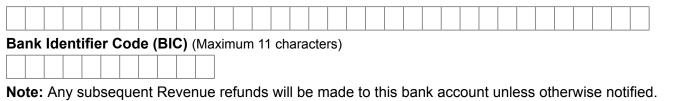
If you wish to have any refund that may be due paid directly to your bank account please supply your bank account details. **Note:** It is quicker to receive payments electronically than by cheque.

Single Euro Payments Area (SEPA)

Your International Bank Account Numbers (IBAN) and Bank Identifier Codes (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.

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



Section B - 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 named in **Section A** resides or resided with me for not less than 100 days 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	D	D	М	М	Y	Y
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 single person who has day-to-day responsibility for the upbringing of a child, and responsibility for his or her charge and care. 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.

Further information is available on www.revenue.ie

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 child must reside with the secondary claimant for not less than **100 days** during the year of claim. 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.

Once the primary claimant relinquishes his or her 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 such time as the relinquishment is cancelled by the primary claimant. This will take effect no earlier than 1 January in the year following receipt by Revenue of the cancellation.

How do I qualify as a secondary claimant?

You may qualify for the SPCCC in a tax year as a secondary claimant if the primary claimant has chosen to surrender the SPCCC to you and you meet the following criteria in the year:

- you are not married, cohabiting or in a civil partnership,
- you are not jointly assessed or in receipt of the basic personal tax credit for a widowed person or a surviving civil partner, and
- you can prove for the tax year you have a qualifying child residing with you for at least 100 days in the year.

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 over 18, a yearly claim **must** be made.

Which sections should I complete?

You must complete in full **Section A** of this Form and sign the Declaration in **Section B** confirming that all the information supplied is correct.

PPSN and Date of Birth of Primary Claimant

If this information is known to you please insert in the box provided on page 1.

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. Use any envelope and write "FREEPOST" above the address. Any Revenue correspondence that you receive will show the contact address of your Revenue office or you can enter your PPSN 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. 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 this claim relates.

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.

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. Revenue's data protection policy and information on your data protection rights are available on **www.revenue.ie**.

