

# Claim Form for Deed of Covenant



Name

Address   
(include Eircode)

PPSN  Date of Birth

Tax year for which you are making a claim

Estimated total income for the current year € , , .

This covenant is in respect of (please tick):

- Permanently incapacitated minor (other than parent to own child)
- Permanently incapacitated adult
- Adult aged 65 or over

Name of covenantee

PPSN of covenantee (if known)

Your relationship to the covenantee

Original date of deed of covenant

Gross amount of payment for the current year € , .

**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](http://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

Address   
(include Eircode)

E-Mail

Phone

# Claim for Deed of Covenant

## Who can Claim

Relief can be claimed by individuals on covenants made to

- Permanently incapacitated minor (other than parent to own child)
- Permanently incapacitated adult
- Persons aged 65 or over - in such cases tax relief is restricted to 5 per cent of covenantor's total income.

A deed must be capable of exceeding a period of six years.

## Documentation required

### COVENANTEE (Person receiving covenant)

#### First Claim

- Completed claim form
- Original Deed of Covenant (submit with first claim only)
- Form R185 (completed by covenantor each year)
- Form 54 Claims
- Evidence of payment.

#### Subsequent years

- Form R185 (completed by the covenantor)
- Form 54 Claims.

### COVENANTOR (Person paying covenant)

#### First Claim

- Copy of original deed (submit with first claim only)
- Evidence of payment.

#### Subsequent years

- A copy of the completed Form R185

## Documentation to be retained

- Original deed
- Evidence of each payment.

## Tax Refunds

If your claim is in respect of the current tax year an amended tax credit certificate 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 paid directly to you by Revenue.

## 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 2015 must be made by 31 December 2019. 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 audit, you are requested to retain all documentation relating to this claim for a period of six 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. Revenue's data protection policy and information on your data protection rights are available on [www.revenue.ie](http://www.revenue.ie).