

ICC 1 Incapacitated Child Tax Credit Claim Form 1



To qualify for this credit, you must have a medical practitioner sign the ICC 2 - Incapacitated Child Claim 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. The degree of incapacity must be such that it prevents the child from maintaining themselves over the age of 18. If the child is under 18, the incapacity must be such that even with the benefit of any treatment, device, medication or therapy the child is unlikely to be able to maintain themselves when they reach 18.

NOTE: "Maintaining", for the purposes of this credit means an ability to support oneself by earning an income from working.

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 tax return.

Section A Claimant Details

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

Nature of Incapacity

Is the incapacity permanent? Yes No

Was the incapacity present since birth? Yes No

If not, state date of diagnosis

Is any other person also maintaining this child? Yes No

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

