

ICC 2 Incapacitated Child Tax Credit Claim Form 2

Certified by a Medical Practitioner



To qualify for this credit, the claimant must have a permanently incapacitated child living at any time during the tax year. As the Child's Medical Practitioner (GP or Consultant), you are asked to complete this form in full. Beforehand, you should ensure that you are familiar with Revenue's guidelines regarding the entitlement to this tax credit. Further information is available on www.revenue.ie.

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 purpose of this tax credit, means an ability to financially support oneself by earning an income from working.

Section A Claimant Details

Complete this section in respect of the parent or guardian who is claiming this tax credit.

Claimant's Name

Address
(include Eircode)

Relationship to the child

Section B Child's Details

Complete this section in respect of the incapacitated child.

Child's Name

Date of Birth

Nature of Incapacity
(use BLOCK LETTERS)

1. Has the incapacity been present from birth? Yes No

If NO, state the date of diagnosis

2. Is the incapacity permanent? Yes No

3. Can this incapacity be improved by the use of any treatment, device, medication or therapy? Yes No

If YES (Child aged under 18), will this treatment improve the incapacity to the extent that the child will be able to maintain themselves on reaching 18? Yes No

If YES (Child aged 18 or over), will this treatment improve the incapacity to the extent that he or she is able to maintain themselves? Yes No

Section C Declaration

Child aged under 18

I regard this child as permanently incapacitated by reason of physical or mental infirmity and the infirmity is such that there is a reasonable expectation that, if he or she were over the age of 18 years, he or she would be incapacitated from maintaining himself or herself.

Yes

No

Child aged 18 and over

I confirm that this child is **permanently** incapacitated by reason of physical or mental infirmity from maintaining himself or herself.

Yes

No

I have read and understand the guidelines regarding the granting of this tax credit as published on www.revenue.ie. I declare that all the particulars on this form are correct to the best of my knowledge and belief.

| | | | |
|-------------------|----------------------|------------------------------------|---|
| Signature | <input type="text"/> | Medical Registration Number | <input type="text"/> |
| Print Name | <input type="text"/> | Date | <input type="text" value="D"/> <input type="text" value="D"/> <input type="text" value="M"/> <input type="text" value="M"/> <input type="text" value="Y"/> <input type="text" value="Y"/> <input type="text" value="Y"/> <input type="text" value="Y"/> |
| Email | <input type="text"/> | Phone | <input type="text"/> |

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.