

# Form HK1

## Claim for an Allowance for Employing a Carer



If you, your spouse, civil partner or a relative is incapacitated by reason of physical or mental infirmity **and** you employ a person to care for the incapacitated relative you may claim this allowance.

### Your Personal Details

Name

PPSN

### Relative's Details

Name of incapacitated relative

Relationship to you

Nature of the incapacity

Date incapacity arose

### Carer's Details (if employed directly by you)

Name of carer

PPSN

### If provided by or through an agency or other commercial entity

Name of organisation

Employer PAYE Registration No.

Date employment commenced

### Cost of employing the carer

Please give details of the cost incurred by you of employing the carer stated above:

Net cost, after any payments from the Health Service Executive, etc. €   ,   .

Percentage of carer costs paid by you   .   %

### Refunds

If you wish to have any refund paid directly to your bank account, please supply your bank account details.

#### Single Euro Payments Area (SEPA)

Bank account numbers and sort codes have been replaced by International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC). These numbers 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 on this form are correct to the best of my knowledge and belief.

Signature

Date

E-mail

Phone No.

## Notes

### Carer

If more than one carer is employed to care for the individual please complete a separate claim form for each employment.

### Where do I send this claim form?

The completed form should be returned to your Revenue office. The address can be found on your Tax Credit Certificate or on any correspondence you have received from Revenue. Alternatively, use our Contact Locator on [www.revenue.ie](http://www.revenue.ie) to obtain the correct address.

### 4-year time limit

A claim for tax relief must be made within four years after the end of the tax year to which the claim relates.

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 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. 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](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.