

# Covenants to Individuals

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## How is tax relief claimed?

### Covenantor

The covenantor should send the claim to his/her own Revenue Office. It is important that covenantors quote their PPS number.

### Covenantor

The covenantor should send the claim to his/her own Regional Revenue Office and likewise quote his/her PPS number.

## What documents should be sent with the claim?

### Covenantor

#### First Claim

- ◆ Copy of Deed of Covenant
- ◆ Form 54 Claims
- ◆ Form R185 completed by covenantor

#### Subsequent years claims

- ◆ Form R185 completed by covenantor
- ◆ Form 54 Claims

### Covenantor

#### First Claim

- ◆ The covenantor should send with their Return of Income, the original Deed of Covenant and a copy of Form R185

#### Subsequent years claims

- ◆ The covenantor should complete a Form R185 on or after the designated date of payment and forward a copy of it to their Regional Revenue Office. The necessary adjustment to the liability will be made and/or any repayment due will be dealt with. A Covenantor who pays tax under PAYE can have his/her certificate of tax credits and standard rate cut-off point adjusted, as soon as payment has been made.

Signed, sealed and delivered by

\_\_\_\_\_  
(Signature of individual making covenant)

On

\_\_\_\_\_  
(date)

in the presence of

\_\_\_\_\_  
(Signature of Witness)

Of

\_\_\_\_\_  
(Address of Witness)

\_\_\_\_\_  
(Address of Witness)

\_\_\_\_\_  
(Address of Witness)

Please state below, PPS Number and the Regional Revenue Office of:

Covenantor (Person making the payment)

\_\_\_\_\_

Regional Revenue Office

\_\_\_\_\_

Covenantor (Person receiving the payment)

\_\_\_\_\_

Regional Revenue Office

\_\_\_\_\_

## Further information

You can get further information by phoning (within ROI only) your Regional Revenue Office whose LoCall number is listed below,

### ◆ Border Midlands West Region 1890 777 425

Cavan, Monaghan, Donegal, Mayo, Galway, Leitrim, Longford, Louth, Offaly, Roscommon, Sligo, Westmeath

### ◆ Dublin Region 1890 333 425

Dublin (City and County)

### ◆ East & South East Region 1890 444 425

Carlow, Kildare, Kilkenny, Laois, Meath, Tipperary, Waterford, Wexford, Wicklow

### ◆ South West Region 1890 222 425

Clare, Cork, Kerry, Limerick

If you are calling from outside the Republic of Ireland, please telephone 00 353 (1) 647 4444. Alternatively, you can visit the Revenue website at [www.revenue.ie](http://www.revenue.ie).

Information Leaflet IT 1 'Tax Credits, Reliefs and Rates', Form R185 and Form 54 Claims are available from the Revenue Forms and Leaflets Service at LoCall 1890 306 706 (within the Republic of Ireland only) or from Revenue's website at [www.revenue.ie](http://www.revenue.ie)

## Revenue Commissioners Revised March 2004

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