



To: Commissioner of Inland Revenue
G.P.O. Box 132, Hong Kong.
Fax No.: 2877 1232

File No.: _____

**Claim for Dependent Parent and Dependent Grandparent Allowance
and/or Deduction for Elderly Residential Care Expenses ***

Year of Assessment _____ / _____

	Dependant 1	Dependant 2
(1) Full name of dependant (Please use Block Letters)		
(2) Hong Kong Identity Card Number of dependant	()	()
(3) Date of birth of dependant (enter month and year only)	month / year	month / year
(4) Relationship with me / my spouse	parent <input type="checkbox"/>	grandparent <input type="checkbox"/>
Must complete EITHER Item (5) OR Item (6)		
(5) Claim for Dependent Parent and Dependent Grandparent Allowance: (i) The dependant was ordinarily resident in Hong Kong during the year. (ii) The dependant resided with me continuously during the year without paying full cost. (Leave blank if residing period was less than 6 months); or • I / my spouse contributed not less than \$12,000 in money towards the dependant's maintenance during the year.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	for full year <input type="checkbox"/>	for at least 6 months <input type="checkbox"/>
	Yes <input type="checkbox"/>	No <input type="checkbox"/>
(6) Claim for deduction for Elderly Residential Care Expenses: (i) Name of the residential care home at which the dependant resided (ii) Residential care expenses paid by me / my spouse to the above residential care home during the year (excluding any amount subsequently reimbursed by any person or organization)		
	\$	\$
(7) I wish to claim Disabled Dependant Allowance in respect of the dependant who was eligible to claim an allowance under the Government's Disability Allowance Scheme during the year.	Yes <input type="checkbox"/>	No <input type="checkbox"/>

I declare that the information given above is true, correct and complete.

Day-time Contact Phone No. : _____

Signature : _____

Date : _____

Name : _____

Attention: For the prescribed conditions relating to the claim for Dependent Parent and Dependent Grandparent Allowance or Elderly Residential Care Expenses, please refer to the "Guide to Tax Return – Individuals" or Inland Revenue Department's web site <www.ird.gov.hk>. The Inland Revenue Department may verify the information declared above with the Social Welfare Department.

- * Delete whichever is inapplicable.
- Please '√' in the appropriate boxes.