



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

Please quote our file no.

File No.: \_\_\_\_\_

Claim for  Dependent Parent Allowance  
 Dependent Grandparent Allowance  
 Deduction for Elderly Residential Care Expenses

Year of Assessment \_\_\_\_\_ / \_\_\_\_\_

	Dependant 1	Dependant 2
(1) Full name of the dependant (Please use BLOCK LETTERS)		
(2) Hong Kong Identity Card Number of the dependant	( )	( )
(3) Date of birth of the dependant (enter month and year only)	month / year	month / year
(4) The dependant's relationship with me / my spouse	parent <input type="checkbox"/>	grandparent <input type="checkbox"/>
<b>Must complete EITHER item (5) OR item (6)</b>		
(5) <b>Claim for Dependent Parent and / or Dependent Grandparent Allowance:</b>  (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); <b>or</b>  • 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) <b>Claim for deduction for Elderly Residential Care Expenses:</b>  (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 organisation)		
	\$	\$
(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 / or Dependent Grandparent Allowance or Elderly Residential Care Expenses, please refer to the "Guide to Tax Return – Individuals" or visit [www.ird.gov.hk](http://www.ird.gov.hk).  
The Inland Revenue Department may verify the information declared above with the Social Welfare Department.

Please '√' in the appropriate boxes.

The provision of personal data required by this form and during the processing of your application is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at GPO Box 132, Hong Kong and quote your file number in this Department.