



INSTRUCTIONS FOR COMPLETING DECLARATION FORM FOR ELDERLY DEPENDENT ALLOWANCE

Revenue Collection Division

An individual taxpayer who wishes to claim a deduction in respect of an elderly dependent must complete the Declaration form.

It must be completed for each year that a claim is made as the circumstances relating to the elderly dependents may change.

Birth certificates of the elderly dependent/s must be submitted for the first claim only.

A taxpayer is allowed under certain conditions, to claim an allowance of \$200 each in respect of two (2) elderly dependents.

The elderly dependents must be at least 70 years of age and must not be earning any income.

Only one claim is allowed for each elderly dependent, therefore the dependent/s must be wholly maintained by the claimant.

NB: A taxpayer can claim up to 6 dependents only including wife allowance.

Complete the form in black or blue pen. **PRINT CLEARLY.** A typewriter may also be used.

Tax Identification Number

Write your Tax Identification Number (TIN) in this space.

Taxpayer's name

Write your name.

Declaration

The person making the claim should sign and date the form.

What to do with the completed form

Attach it to your **income tax return** form and lodge it at any of our FRCA offices listed below.

For further information, please contact any of our customer enquiry centers at the following addresses: -

For Central & Eastern Division businesses:

Revenue & Customs Services Complex
Corner of Ratu Sukuna Road & Queen Elizabeth Drive
Nasese

For Western Division businesses:

Revenue House
19 Tavewa Avenue
Lautoka

For Northern Division businesses:

1st Floor Rupan Building
Corner of Nanuku & Jaduram Street
Labasa

If bringing the form to FRCA office, a FRCA officer will check it and advise if you have missed out any details. If you need help filling in the form ask the FRCA officer at the counter.