

Example

Three siblings A, B and C would like to share the parent relief for their mother for the Year of Assessment 2013. As A is living with the mother, the siblings will be entitled to claim parent relief of \$7,000 for supporting their mother. The children will indicate the apportionment of the parent relief for their mother in their tax returns as follows:

- a) A will claim 50%;
- b) B will claim 25%; and
- c) C will claim 25%.

A, B and C inform IRAS of their agreed apportionment, when they claim the parent relief for their mother in their individual tax return. Based on their agreed apportionment, IRAS will grant the parent relief as follows:

- i) A will claim \$3,500 relief;
- ii) B will claim \$1,750 relief; and
- iii) C will claim \$1,750 relief.

If the apportionment submitted by A, B and C for the parent relief for their mother does not add up to 100% of the relief amount, IRAS will request them to submit a revised proportion as agreed among themselves within 21 days from the date of request.