

PERSONS LIVING TOGETHER ADDITIONAL PERSONAL ALLOWANCE CLAIM FORM

Isle of Man income tax legislation enables a couple who are living together as though they were spouses or civil partners (but are not legally married or civil partners) to claim the unused balance of a partner's personal allowances up to the value of the Single Parent Additional Personal Allowance.

Who can claim?

The allowance can only be claimed when:-

- the couple have lived together in the Isle of Man as though they were spouses or civil partners for the whole of the income tax year, (the income tax year starts on 6th April and ends on the following 5th April), and
- a qualifying child is resident with the person making the claim ("the claimant") for the whole or part of the income tax year, and
- the claimant has obtained agreement in writing from their partner for the use of the unused allowances. (N.B. Once given, this agreement cannot be changed.)

What is a qualifying child?

The child or stepchild of the person who is making the claim, or a child who is wholly maintained by this person at their own expense. The child must be either:-

- under the age of 16 years, or
- if 16 years of age or over and under the age of 19 years, receiving full-time education. This also includes training by any person/employer, for any trade, profession or vocation where the child is required to devote the whole of his or her time for a minimum of two years.

Please note

- The claimant can only have one additional personal allowance, regardless of the number of qualifying children with the couple in the year.
- Where the claimant is eligible for the allowance for only part of the year, the allowance will be reduced accordingly.
- Where the unused balance of allowances has been used by the claimant, the maximum relief that the partner is entitled to is reduced by that amount.

If you think you are eligible for this allowance, please complete the form overleaf and return it to the above address as soon as possible. If you have any questions, please contact the Division.

CLAIM FOR ADDITIONAL PERSONAL ALLOWANCE

Section **(A)** to be completed by the partner wishing to **TRANSFER** their unused allowances and Section **(B)** to be completed by the partner wishing to **RECEIVE** the unused allowances.

SECTION (A) – PARTNER TRANSFERRING UNUSED ALLOWANCES

Your full name:

Tax Reference
Number:

Address:

AGREEMENT TO TRANSFER UNUSED ALLOWANCES

I (full name):

agree to my unused allowances being used by:

Name:

Address:

for the income tax year ended 5th April _____. I understand that this agreement cannot be changed.

Signed:

Date:

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SECTION (B) – PARTNER RECEIVING UNUSED ALLOWANCES

Your full name:

Tax Reference
Number:

Address:

CHILD'S DETAILS

If you have more than one child, please give details of all children.

Full Name:

Date of Birth:

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If any of your children do not live with you for the whole year, please provide full details on a separate sheet.

DECLARATION

I confirm that my partner and I have lived together as spouses or civil partners for the whole of the income tax year, and I understand that if I give information that is incorrect, action may be taken against me.

I declare that the information I have given on this form is correct and complete, to the best of my knowledge and belief. I undertake to notify the Income Tax Division immediately if my personal circumstances change.

Signed:

Date:

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