

**APPLICATION FOR JOINT
TAXATION AND/OR
NOMINATED ADDRESSEE**

The Treasury
Yn Tashtey

Income Tax Division
Government Office, Douglas
Isle of Man, British Isles
IM1 3TX

Telephone (01624) 685400
Fax (01624) 685351

We wish to make the following election/nomination.

Partner 1's full name:

Partner 1's address:

Partner 1's tax reference number: **H** Tel No /
(Home/Work):

Partner 2's full name:

Partner 2's address *(if different from above)*:

Partner 2's tax reference number: **H** Tel No /
(Home/Work):

• We wish to elect for joint taxation under Section 65C of the Income Tax Act 1970.

• *We wish to nominate (state full name of partner)
to receive general correspondence and any repayments of tax, under Section 65C (2) of the Income Tax Act 1970. (*Leave blank if all correspondence is to be addressed to both parties.)

DECLARATION: We understand that the above elections will remain in force until a written revocation is made by either of us.

Partner 1's signature: Date:

Partner 2's signature: Date:

NOTE:

This form can be used by civil partners to elect for joint taxation and/or to nominate one partner as the addressee for general correspondence and refund cheques. General correspondence excludes tax return forms, assessments, demands and other legal documents which will continue to be addressed to both partners. **In the absence of a nomination for one partner to act as addressee, all correspondence issued by the Income Tax Division will be addressed to both partners.**

Please note that civil partners who are jointly taxed are **jointly and severally liable** for their income tax affairs. Both partners will be jointly liable for any amounts of income tax that may become due and both partners will be required to sign the annual tax return and other forms that may be issued by the Income Tax Division. Further details can be obtained from the Income Tax Division.