



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.

Husband's full name: [text box]

Husband's address: [text box]

Husband's tax reference number: [H] Tel No (Home/Work): [text box]

Wife's full name: [text box]

Wife's address (if different from above): [text box]

Wife's tax reference number: [H] Tel No (Home/Work): [text box]

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

*We wish to nominate (state full name of spouse) [text box]

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.

Husband's signature: [text box] Date: [text box]

Wife's signature: [text box] Date: [text box]

NOTE:

This form can be used by married couples to elect for joint taxation and/or to nominate one spouse 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 spouses. In the absence of a nomination for one spouse to act as addressee, all correspondence issued by the Income Tax Division will be addressed to both spouses.

Please note that with effect from 6 April 2006 married couples who are jointly taxed will be jointly and severally liable for their income tax affairs. Both spouses will be jointly liable for any amounts of income tax that may become due and both spouses 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.

If you wish to be independently taxed please contact the Division for further details.