

SINGLE PARENT ADDITIONAL PERSONAL ALLOWANCE CLAIM FORM

Isle of Man income tax legislation enables single parents to claim the Additional Personal Allowance.

Who can claim?

A widowed, divorced, separated or single parent resident in the Isle of Man, who must not be living with another person as husband and wife, and has a qualifying child living with them for all or part of the income tax year. The income tax year starts on 6th April and ends on the following 5th April.

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 ("the claimant") at their own expense. The child should 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 him or her in the year.
- Where the claimant, due to their circumstances (eg separation), is eligible for the allowance for only part of the year, the allowance will be reduced accordingly.
- For new separations, there is a "waiting period" of 13 weeks before the allowance will be granted, to allow for any further changes in circumstances. After this time, if the claim is agreed, the allowance will be granted from the date of separation.

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

ABOUT YOU

Your full name:

Tax Reference
Number:

Address:

SECTION A

* Please delete as required

1. Are you married or single?

Married / Single*

2. Are you *permanently* separated or divorced?

Yes / No*

If "Yes", on what date did you last live with your spouse?

/ /

3. Are you widowed?

Yes / No*

If "Yes", on what date did your spouse die?

/ /

SECTION B

1. Have you lived with another person (*other than your spouse*) as husband and wife during the last 6 months?

Yes / No*

If "Yes", please complete the rest of this Section. If "No", please go on to Section C.

2. What was the date you started living with the person referred to in question 1?

/ /

3. Have you stopped living with this person?

Yes / No*

4. If "Yes", what was the date you last lived with them?

/ /

5. Is your separation from each other a permanent one?

Yes / No*

SECTION C

ABOUT YOUR CHILD (if you have more than one child, please give details of all children)

Full Name:

Date of Birth:

/ /

/ /

/ /

/ /

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

DECLARATION

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:

/ /