

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 or in civil partnership, 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.

Important - Notify any change in circumstances that may affect your eligibility to a claim

If you believe your entitlement to this Additional Personal Allowance has come to an end at any time during the year, please contact the Division to discuss your situation. If your eligibility to the claim has come to an end, it is important for your notice of coding, if applicable, to be updated ensuring you continue to have the correct amount of ITIP deducted from your employed earnings. **Failure to update the Division can result in an underpayment of income tax leading to a tax bill.**

Privacy Notice: To find out more about how we collect and use personal information, contact our office or visit our website www.gov.im/treasuryprivacynotice. We will send you a paper copy if you telephone us or write to us using the contact details provided on this form.

SINGLE PERSON ADDITIONAL PERSONAL ALLOWANCE CLAIM FORM

ABOUT YOU

Your full name:	<input type="text"/>	Tax Reference Number:	<input type="text"/>
Address:	<input type="text"/>		
	<input type="text"/>		

SECTION A

1	Status: <input type="text"/>	Please state single, married, civil partner, separated, widowed or divorced.
2	What date did you last live with your spouse/partner?	<input style="width: 15%;" type="text"/> / <input style="width: 15%;" type="text"/> / <input style="width: 15%;" type="text"/>

SECTION B

3.	Have you lived with another person (other than the person in Section A) as husband and wife or civil partners, during the last 6 months? If "Yes" complete the rest of this Section. If "No", please go to Section C.	<input style="width: 15%;" type="text"/> Yes / <input style="width: 15%;" type="text"/> No
4.	What was the date you started living with the person referred to in question 3?	<input style="width: 15%;" type="text"/> / <input style="width: 15%;" type="text"/> / <input style="width: 15%;" type="text"/>
5.	Have you stopped living with this person?	<input style="width: 15%;" type="text"/> Yes / <input style="width: 15%;" type="text"/> No
6.	If "Yes", what was the date you last lived with them?	<input style="width: 15%;" type="text"/> / <input style="width: 15%;" type="text"/> / <input style="width: 15%;" type="text"/>

SECTION C - ABOUT YOUR CHILD

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

Full Name: <input type="text"/>	Date of Birth: <input style="width: 15%;" type="text"/> / <input style="width: 15%;" type="text"/> / <input style="width: 10%;" type="text"/>
<input type="text"/>	<input style="width: 15%;" type="text"/> / <input style="width: 15%;" type="text"/> / <input style="width: 10%;" type="text"/>
<input type="text"/>	<input style="width: 15%;" type="text"/> / <input style="width: 15%;" type="text"/> / <input style="width: 10%;" type="text"/>

SECTION D – SHARED LIVING ARRANGEMENTS

Do you have shared living arrangements for your children?	<input style="width: 15%;" type="text"/> Yes / <input style="width: 15%;" type="text"/> No
If "Yes", how many nights per week do your children stay with you?	<input style="width: 100%;" type="text"/>
Please provide the name and address of the other parent/carer.	
Name: <input type="text"/>	
Address: <input type="text"/>	
<input type="text"/>	

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: <input type="text"/>	Date: <input style="width: 15%;" type="text"/> / <input style="width: 15%;" type="text"/> / <input style="width: 10%;" type="text"/>
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