

## **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 Person 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 living 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.
- If undeclared income is discovered at a later date from the person providing their unused allowance, revised assessments may be due on both parties.

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.

## PERSONS LIVING TOGETHER ADDITIONAL PERSONAL ALLOWANCE CLAIM FORM

### PARTNER AND CLAIMANT DETAILS

I (full name):

Tax Reference  
Number:

Address:

  

agree to my unused personal allowances being used by:

Name:

Tax Reference  
Number:

Address:

  

for the income tax year ended 5<sup>th</sup> April \_\_\_\_\_. I understand that this agreement cannot be changed.

### ABOUT YOUR CHILD

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

Full Name:

  
  

Date of Birth:

Do you have shared living arrangements for your children?

Yes / No

If "Yes", state how many nights per week your children stay with you?

Please provide the name and address of who you share the living arrangements of your children with

Name:

Address:

  

### DECLARATION

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

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

Signed:

Date:

Signed:

Date: