



The Treasury  
Yn Tashtey

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

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

Telephone (01624) 685400  
Fax (01624) 685351  
Website [www.gov.im/incometax](http://www.gov.im/incometax)

Married couples and civil partners should use this form to make an election for joint taxation and/or nominate one spouse or partner to receive general correspondence.

You can also use this form to amend your title and/or name as a result of your marriage/civil partnership.

**We wish to make the following amendment/election/nomination.**

Spouse/partner 1 title:   
i.e. (Mr, Mrs, Miss etc)

Spouse/partner 1 full name:

Spouse/partner 1 address:

Spouse/partner 1 tax reference number:  H Tel No (Home/Work):  /

Spouse/partner 2 title:   
i.e. (Mr, Mrs, Miss etc)

Spouse/partner 2 full name:

Spouse/partner 2 address (if different from above):

Spouse/partner 2 tax reference number:  H Tel No (Home/Work):  /

Date of marriage/civil partnership:

- I/we wish to update my/our name and/or title to as stated above
- We wish to elect for joint taxation under Section 65C of the Income Tax Act 1970.
- \*We wish to nominate (state full name of spouse/civil 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.** Please note that personal details on this form will be shared between the Income Tax and Social Security Divisions of the Treasury for the purposes of maintaining your Income Tax, National Insurance and Social Security records.

Spouse/partner 1  
signature:

Date:

Spouse/partner 2  
signature:

Date:

**NOTE:**

This form can be used by married couples/civil partners to elect for joint taxation and/or to nominate one spouse/civil partner as the addressee for general correspondence and refund cheques. To qualify for joint taxation this form must be completed and returned to the Division by 31 December in that income tax year. General correspondence excludes tax return forms, assessments demands and other legal documents which will continue to be addressed to both spouses/civil partners. **In the absence of a nomination for one spouse/civil partner to act as addressee, all correspondence issued by the Income Tax Division will be addressed to both spouses/civil partners.**

Please note that with effect from 6 April 2006 married couples and from 6 April 2011 civil partners who are jointly taxed, will be **jointly and severally liable** for their income tax affairs. Both spouses/civil partners will be jointly liable for any amounts of income tax that may become due and both spouses/civil 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.

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

**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](http://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.