

Tax reference

*Please quote
these if you
write or call.
It will help to
avoid delay.*

National Insurance number

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Issued by

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For marriages occurring before 5 December 2005 married couple's allowance is given to the husband, and for new marriages and civil partnerships formed on or after 5 December 2005 the allowance is given to the spouse or civil partner who has the higher income.

The above allocation applies unless you request a different arrangement. This request is called an election. As a married couple or civil partners living together you can decide which of you gets the minimum amount of the allowance, or, as a right, you can claim half of the minimum amount each. Use this form to make an election.

Please read the notes on page 3 before you begin.

If you married before 5 December 2005 fill in sections A or B and E

Section A - to transfer all of the minimum amount of the allowance

We jointly elect that the minimum amount of the married couple's allowance is given to

Enter name

this election is to operate from 6 April

Signature of husband

Enter year

Date

Signature of wife

Date

Section B - to claim half of the minimum amount of the allowance

The minimum amount of the married couple's allowance is

currently being claimed by **my husband** ^{✓ one box only} **my wife**

I elect that one half of the minimum amount of the married couple's allowance be given to me

from 6 April

Enter year

Signed

Date

If you married or formed a civil partnership on or after 5 December 2005 fill in sections C or D and E

Section C - to transfer all of the minimum amount of the allowance

We jointly elect that the minimum amount of the married couple's allowance be given to

Enter name

this election is to operate from 6 April

Enter year

Signature of spouse or civil partner with higher income

Date

Signature of spouse or civil partner with lower income

Date

Section D - to claim half of the minimum amount of the allowance

The minimum amount of the married couple's allowance is currently being claimed by ^{✓ one box only}

Spouse or civil partner with the higher income

Spouse or civil partner with the lower income

I elect that one half of the minimum amount of the married couples allowance be given to me

from 6 April

Signed

Date

Section E - Personal details

Please also give the following details if they are not already shown on the front of this form

You can only make an election if you are both living together

Husband (for marriages before 5 December 2005) or spouse or civil partner with the higher income (for marriages or civil partnerships on or after 5 December 2005).

Full name

Address

Postcode			

HM Revenue & Customs office

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Wife (for marriages before 5 December 2005) or spouse or civil partner with the lower income (for marriages or civil partnerships on or after 5 December 2005).

Full name

Address

Postcode			

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For official use only

Election accepted and acknowledgment sent

Initials

Other HMRC office notified

Initials

Notes

Married couple's allowance

New rules for 2005-06 and later tax years
Following the introduction of the Civil Partnership Act 2004 couples who register a civil partnership on or after 5 December 2005, can also claim married couple's allowance providing one of the couple meets the age criteria detailed below.

Married couple's allowance may be claimed if either you, your spouse or civil partner were born **before 6 April 1935, and**

- you are a married man who married before 5 December 2005, **or**
- you are a married man, married woman or a civil partner who married or formed a civil partnership on or after 5 December 2005 and you were living with your spouse or civil partner for all or part of the tax year you are claiming the allowance for.

Minimum amount of the allowance

The allowance is made up of two amounts

- a minimum amount (in tax year 2005-06 this was worth £228),
- plus an age-related amount dependent on the income of the husband (for marriages before 5 December 2005), or the person with the higher income (for marriages and civil partnerships formed on or after 5 December 2005).

Effect of an election

An election provides you with further choices as to how the minimum amount of the allowance can be allocated between you. In many cases an election will not change the overall amount of tax you have to pay as a couple. In some cases you will be better off. But you could be worse off if the person receiving the allowance does not pay tax, or does not pay enough tax to use up the part of the allowance received.

Time limits

An election must be made before the start of the first tax year for which it is to operate. So to make a valid election for the next tax year you must

- return this form to me before 6 April, **or**
- tell me in writing before 6 April that you intend to make an election, and return the completed form to me by 5 May at the latest.

But in the year you get married or form a civil partnership your election can operate straightaway.

Withdrawing an election

Once you make an election, it will continue to operate for all subsequent years until you withdraw it or make a different election.

If you wish to withdraw an election your decision will not take effect until the following tax year.

If you made the election on your own, only you should sign the withdrawal. If it was a joint election you should both sign it.

Transfer of married couple's allowance

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*Do not complete this page.
Your HM Revenue & Customs office
will use it to confirm that they have
accepted your election.*

Your election to transfer all or part of the minimum amount of married couple's allowance is accepted. It will operate from 6 April

Enter year

The minimum amount of married couple's allowance will:

- be shared equally between you and your spouse or civil partner*
- all go to [] *insert name*

The difference between the minimum amount of the allowance and the age related level will remain with the husband/spouse or civil partner with the higher income.

HM Revenue & Customs

* *delete as necessary*

HM Revenue & Customs office date stamp