

Married Couple's Allowance (only complete if either you, your spouse or civil partner were born before 6 April 1935)

If you were both born on or after 6 April 1935 and you want to claim Marriage Allowance, complete the Marriage Allowance section on page TR 5 of SA100. Please read the notes and then complete the relevant boxes.

If you're the husband (marriages up to 5 December 2005), or the spouse or civil partner with the higher income (marriages and civil partnerships on or after 5 December 2005), you should complete box 1 and, where appropriate, boxes 2 to 5 and box 9.

If you're the wife (marriages up to 5 December 2005), or the spouse or civil partner with the lower income (marriages and civil partnerships on or after 5 December 2005), please read the notes to help you fill in boxes 6 to 11.

If you cannot use all of your Married Couple's Allowance or you want your spouse or civil partner to have your surplus allowance, please read the notes and then put 'X' in box 10 or box 11.

<p>1 Your spouse's or civil partner's full name</p> <input type="text"/> <input type="text"/>	<p>6 If you've already agreed that half of the minimum allowance is to be given to you, put 'X' in the box</p> <input type="checkbox"/>
<p>2 Their date of birth if older than you (and at least one of you was born before 6 April 1935) DD MM YYYY</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<p>7 If you've already agreed that all of the minimum allowance is to be given to you, put 'X' in the box</p> <input type="checkbox"/>
<p>3 If you've already agreed that half the minimum allowance is to go to your spouse or civil partner, put 'X' in the box</p> <input type="checkbox"/>	<p>8 Your spouse's or civil partner's full name</p> <input type="text"/> <input type="text"/>
<p>4 If you've already agreed that all of the minimum allowance is to go to your spouse or civil partner, put 'X' in the box</p> <input type="checkbox"/>	<p>9 If you were married or formed a civil partnership after 5 April 2025, enter the date of marriage or civil partnership DD MM YYYY</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<p>5 If, in the year to 5 April 2026, you lived with any previous spouse or civil partner, enter their date of birth DD MM YYYY</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<p>10 If you want to have your spouse's or civil partner's surplus allowance, put 'X' in the box</p> <input type="checkbox"/>
	<p>11 If you want your spouse or civil partner to have your surplus allowance, put 'X' in the box</p> <input type="checkbox"/>

Other information

Income Tax losses and limit on Income Tax relief

<p>Other income losses</p> <p>1 Earlier years' losses – which can be set against certain other income in 2025–26</p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p> <p>2 Total unused losses carried forward</p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p> <p>Trade losses from a later year</p> <p>3 Relief now for 2026–27 trade losses or certain capital losses – read the notes</p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p>	<p>4 Enter the amount of relief shown in box 3 which is not subject to the limit on Income Tax reliefs</p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p> <p>5 Tax year for which you're claiming relief in box 3, for example, 2024–25 YYYY YY</p> <p><input type="text"/><input type="text"/><input type="text"/><input type="text"/> – <input type="text"/><input type="text"/></p> <p>Limit on Income Tax relief</p> <p>6 Amount of payroll giving</p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p>
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