

**JOINT INCOME**

**1. Family Members :** Section 7 of the Rent Tax Act provides that the rent derived by any wife (or child under 18 years) shall be aggregated with and deemed to form part of the rent derived by her husband, (and or his/her father in the case of children under 18 years). Thus income splitting amongst family members and the filing of multiple Returns in such circumstances is not lawful and will not be accepted as valid Returns.

**2. Other Person(s) :** If you are in receipt of rental income jointly with another person or persons (other than members of your family) you are required to show only your share of the rent in this return. However, you must show below the names of the other person(s) with whom you share the joint rental income (and they must lodge their own returns.

| Full names of other person(s) receiving rent jointly with you |         |              |   |
|---|---------|--------------|---|
| NAME  | ADDRESS | Taxpayer No. |   |
|   |         |              | J |
|   |         |              |   |
|   |         |              |   |

**SUB LESSOR'S DEDUCTION :** If you are a sublessor and you satisfy the conditions below, you may be able to reduce the amount of taxable rental income by the amount you pay your lessor(s), since tax on those sums will be paid separately by the lessor.

- Do your pay rent to a lessor on any of the properties listed on page 3 of this return ? YES / NO  
(delete as appropriate)
- Has the lessor named below paid, or is he liable to pay Rent Taxation, on the rent you paid him ? YES / NO  
(delete as appropriate)
- Have you sublet the whole or any part of any property that you lease from a lessor ? YES / NO  
(delete as appropriate)

If you have answered 'YES' to the three questions above, please insert below full details of the total rental payments paid by you to each of your lessors during the chargeable period covered by this return. The amounts shown must relate only to payments made to lessors on which tax has been or is about to be paid by the lessor, and should relate only to properties which have been sublet by you.

| NAME OF LESSOR   | ADDRESS | RENT TAX NUMBER | AMOUNT PAID (VT) |   |
|--|---------|-----------------|------------------|---|
|  |         |                 |                  | K |
|  |         |                 |                  |   |
|  |         |                 |                  |   |
| <b>TOTAL RENT PAID TO LESSORS IN THE CHARGEABLE PERIOD</b> |         |                 | (VT)             | L |

**TRUSTEE CLAIMING NATURAL PERSONS RATE OF TAX**

Are you lodging this return as a trustee and claiming tax payable as for a natural person ? If 'YES' please provide following information :- YES / NO  
(delete as appropriate)

- The name of the trust : .....
- A copy of the trust deed.

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