

# Guidelines for completion of form NR301

These guidelines are relevant to our ISAs and Dealing accounts for **individuals only**.

Information required	Detail
Question 1	<p>Legal name of non-resident taxpayer</p> <p>Enter your first and last name.</p>
Question 2	<p>Mailing address including Apt no. – street no., street name and city; State, province or territory; Postal or zip code; Country</p> <p>In the relevant boxes enter the details of your permanent address. This is the address of the country where you claim residency for the purposes of that country's income tax. Please do not abbreviate the country's name. The United Kingdom includes Scotland, Wales, Northern Ireland and England. Jersey, Guernsey and the Isle of Man should be accounted for separately.</p>
Question 3	<p>Foreign tax identification number</p> <p>Enter your national insurance number or foreign tax ID if you are not a UK resident.</p>
Question 4	<p>Recipient type and Canadian tax number (if you have one)</p> <p>Tick the box for the relevant recipient type. Only enter a social insurance number or individual tax number if you are a Canadian resident or taxpayer.</p>
Question 5	<p>Country of residence for treaty purposes</p> <p>Enter your country of residence for tax purposes. Please do not abbreviate the country's name. The United Kingdom includes Scotland, Wales, Northern Ireland and England. Jersey, Guernsey and the Isle of Man should be accounted for separately.</p>
Question 6	<p>Type of income for which the non-resident taxpayer is making this declaration</p> <p>Tick box for interest, dividends and/or other royalties.</p>
Question 7	<p>Certification and undertaking</p> <p>Sign and date the form and send to:</p> <p>AJ Bell Youinvest Tax Management Team 4 Exchange Quay Salford Quays Manchester M5 3EE</p> <p>Please note: The position/title of authorised person is only required if signed for a corporation or trust on behalf of a minor or POA. If the form is completed by an individual as the beneficial owner, it can be left blank or say beneficial owner.</p>