

Tax reference

Date

Issue address

HM Revenue & Customs

Phone

For
Reference

This notice requires you by law to send us a tax return giving details of income and disposals of chargeable assets, and any documents we ask for, for the year 6 April 2014 to 5 April 2015. We have sent you this paper form to fill in, but you can also file the tax return online using our internet service (you will need to buy commercial software).

Make sure the tax return, and any documents we ask for, reach us by:

- **31 October 2015** if you want us to calculate the trust's or estate's tax or if you file a **paper** tax return, or both, or
- **31 January 2016** if you file the return **online**

Whichever method you choose, the tax return and any documents asked for must reach us by the relevant deadline or we will charge an automatic penalty of £100.

If you file online, you have until 31 January to file the tax return and you will receive an instant on-screen acknowledgement telling you that we have received it. You can still file online even if we have sent you a paper tax return. To file online, go directly to our official website by typing **www.gov.uk/file-your-self-assessment-tax-return** into your internet browser address bar.

Do not use a search website to find HMRC services online.

If this return has been issued to you after 31 July 2015, then you must make sure that you fill it in and return it by the later of:

- the relevant dates above, or
- 3 months after the date of issue.

Make sure your payment of any tax the trust or estate owes reaches us by 31 January 2016.

Otherwise you will have to pay interest, and possibly a late payment penalty.

We may check the Trust and Estate Tax Return. There are penalties for supplying false or incomplete information.

Calculating the trust's or estate's tax

You can choose to calculate the trust or estate's tax. But if you do not want to, and providing we receive the return by 31 October 2015, we will work out the tax for you and let you know if there is tax to pay by 31 January 2016.

However, if you file later than 31 October 2015 or 3 months after the date this notice was given, see the Trust and Estate Tax Calculation Guide (sent with this return unless we know you have a tax adviser).

The Trust and Estate Tax Return – your responsibilities

We have sent you pages 1 to 12 of the tax return.

You might need other forms – 'supplementary pages' – if the trust or estate had particular income or capital gains. Use page 3 to check.

You are responsible for sending us a complete and correct return, but we are here to help you get it right.

3 ways we can help you:

- **look** at the Trust and Estate Tax Return Guide (sent with this tax return, unless we know you have a tax adviser) - it should answer most of your questions, **or**
- **go to** www.hmrc.gov.uk/selfassessmentforms, **or**
- **phone** us on the number above.

INCOME AND CAPITAL GAINS for the year ended 5 April 2015

Step 1

You may not have to answer all the questions in this tax return.

Tick if this applies

– read the notes in the Trust and Estate Tax Return Guide

- 1) **If you are the trustee of a bare trust** (except an unauthorised unit trust), that is, one in which the beneficiary(ies) has/have an immediate and absolute title to both capital and income, you can go straight to Question 17 on page 10. Do not tick the box if you choose to complete the return.
- 2) **If you are the personal representative of a deceased person** and completing this tax return for a period of administration **and all** the points below apply:
- all the income arose in the UK
 - you do not want to claim relief (Questions 10A and 10B)
 - no annual payments have been made out of capital (Question 11)
 - all income has had tax deducted before you received it (or is UK dividends with tax credit)
 - there are no accrued income profits or losses, no income from deeply discounted securities, gilt strips, company share buy-backs, offshore income gains, or gains on life insurance policies, life annuities or capital redemption policies where no tax is treated as having been paid on the proceeds
 - no capital payments or benefits have been received from a non-resident, dual resident or immigrating trust
- then, **if you have made no chargeable disposals**, go straight to Question 17 on page 10.
- If you have made chargeable disposals**, answer Questions 5 and 6 at Step 2 and then Questions 17 to 22.
- 3) **If you are the trustee of an interest in possession trust** (one which is exclusively an interest in possession trust), and:
- no income arose to the trust, **or**
 - you have mandated all the trust income to the beneficiary(ies), **or**
 - all the income arose in the UK and has had tax deducted before you received it (or is UK dividends with tax credit), **or**
 - you have mandated part of the income to the beneficiary(ies) where the part you have not mandated comprises only income arising in the UK which has had tax deducted before you received it
- and all of the following points apply**
- the answer will be 'No' in box 8.13 of Question 16
 - there are no accrued income profits or losses, no income from deeply discounted securities, gilt strips, company share buy-backs, offshore income gains, or gains on life insurance policies, life annuities or capital redemption policies
 - you do not wish to claim reliefs (Questions 10A and 10B)
 - no annual payments have been made out of capital (Question 11)
 - no further capital has been added to the settlement (Question 12)
 - no capital payments have been made to, or for the benefit of, relevant children of the settlor during their lifetime (Question 15)
 - the trust has never been non-resident and has never received any capital from another trust which is or at any time has been, non-resident (Question 16)
- then, **if you have made no chargeable disposals**, go straight to Question 17 on page 10.
- If you have made chargeable disposals**, answer Questions 5 and 6 at Step 2 and then Questions 17 to 22.
- 4) **If you are the trustee of a charitable trust you must complete the charity supplementary pages as well as this form:**
- If you are claiming exemption from tax on all your income and gains, you can go straight to Question 7. You should answer Questions 10 and 11, if appropriate, and complete Questions 19, 20, and 22.
 - If you are claiming exemption from tax on only part of your income and gains, you must answer Questions 1 to 9 for any income for which you are not claiming exemption - you should answer Questions 10 and 11, if appropriate, and complete Questions 19, 20 and 22.
- 5) **In any other case**, including if you are the trustee of an unauthorised unit trust, you should go to Step 2.

Step 2

Answer Questions 1 to 7 and 23 to check if you need supplementary pages to give details of particular income or gains. The notes in the Trust and Estate Tax Return Guide will help. (Ask the SA Orderline for a guide if you want one.) If you answer 'Yes', ask the orderline for the appropriate supplementary pages and Notes. When you have answered Questions 1 to 7 and Question 23, answer Question 8.

Go to hmrc.gov.uk/selfassessmentforms to download any supplementary pages that you need.

You can also phone the SA Orderline on 0300 200 3610 (textphone available) or fax on 0300 200 3611 (closed Christmas Day, Boxing Day and New Year's Day). Make sure you ask for the supplementary pages for the Trust and Estate Tax Return.

INCOME AND CAPITAL GAINS for the year ended 5 April 2015

Make sure you have the supplementary pages you need; tick the box below when you have got them

Q1 Did the trust or estate make any profit or loss from a sole trade?
Read the note for this box in the Trust and Estate Tax Return Guide if you are the personal representative of a deceased Name at Lloyd's. Yes **Trust and estate trade**

Q2 Did the trust or estate make any profit or loss or have any other income from a partnership? Yes **Trust and estate partnership**

Q3 Did the trust or estate receive any UK property income? Yes **Trust and estate UK property**

Q4 Did the trust or estate receive any income from foreign companies or savings institutions, offshore funds or trusts abroad, land and property abroad, or make gains on foreign life insurance policies? Yes
 Is the trust or estate claiming relief for foreign tax paid on foreign income or gains, or relief from UK tax under a Double Taxation Agreement? Yes **Trust and estate foreign**

Q5 Capital gains
 Did the trust or estate dispose of chargeable assets worth more than £44,000 in total? Yes
 Answer 'Yes' if:
 • allowable losses are deducted from the chargeable gains made by the trust or estate, and the chargeable gains total more than the annual exempt amount before deduction of losses, or
 • no allowable losses are deducted from the chargeable gains made by the trust or estate and the chargeable gains total more than the annual exempt amount, or
 • you want to make a claim or election for the year.
Read the note for this box in the guide. Yes **Trust and estate capital gains**

Q6 Is the trust claiming to be not resident in the UK, or dual resident in the UK and another country for all or part of the year? Yes **Trust and estate non-residence**

Q7 Is the trust claiming total or partial exemption from tax because of its charitable status? Yes **Trust and estate charities**

Q23 Pensions – in the case of an estate, are there any tax charges and/or taxable lump sums? **Read the note for this box in the guide.** Yes **Estate pension charges etc**

Q8 **Read the notes for this question in the guide. Answer all the questions.**

	No	Yes
Are you completing this tax return:		
– for a period of administration	8.1 <input type="checkbox"/>	8.2 <input type="checkbox"/>
– as the trustee of an unauthorised unit trust	8.3 <input type="checkbox"/>	8.4 <input type="checkbox"/>
– as the trustee of an employment related trust	8.5 <input type="checkbox"/>	8.6 <input type="checkbox"/>
– as the trustee of a Heritage Maintenance Fund	8.7 <input type="checkbox"/>	8.8 <input type="checkbox"/>
– as the trustee of an Employer Financed Retirement Benefit Scheme (EFRBS)? If this happened during the return year please enter the date the EFRBS first became operative in box 21.11 on page 12	8.9 <input type="checkbox"/>	8.10 <input type="checkbox"/>
If you are a trustee: can any settlor (or living settlor's spouse or civil partner) benefit from the capital or income?	8.11 <input type="checkbox"/>	8.12 <input type="checkbox"/>
Are you a participator in an underlying non-resident company (a company that would be a close company if it were resident in the UK)?	8.13 <input type="checkbox"/>	8.14 <input type="checkbox"/>
– is the trust liable to Income Tax at the special trust rates (the trust rate of 45% or the dividend trust rate of 37.5%) on any part of the income or would it be on any income above the standard rate band (for example, you have discretion about paying income to beneficiaries)?	8.15 <input type="checkbox"/>	8.16 <input type="checkbox"/>
– has a valid vulnerable beneficiary election been made?	8.17 <input type="checkbox"/>	8.18 <input type="checkbox"/>

Step 3 **Now fill in any supplementary pages BEFORE answering Questions 9 to 22, as directed.**
 Please use blue or black ink to fill in the Trust and Estate Tax Return.
 Please do not include pence. Round down income and gains. Round up tax credits and tax deductions.
 Round to the nearest pound.

Q9 Did the trust or estate receive any other income not already included on the supplementary pages?

Yes

If yes, fill in boxes 9.1 to 9.40 as appropriate.

If you wish, you may in the following circumstances leave blank some of boxes 9.1 to 9.40:

- a) if you are the trustee of an interest in possession trust (one which is exclusively an interest in possession trust), you may exclude income which has had tax deducted before you received it (or is UK dividends with tax credit) unless
 - (i) that income has not been mandated to the beneficiary and there are accrued income scheme losses to set against the interest or you are claiming losses against general income, or
 - (ii) its exclusion would make you liable to make a payment on account which would not be due if you included it – see page 15 of the Trust and Estate Tax Calculation Guide concerning payments on account before following this guidance.
- b) if you are the personal representative of a deceased person you may exclude income which has had tax deducted before you received it (or is UK dividends with tax credit) unless there are accrued income scheme losses to set against the interest. If the reliefs claimed at Question 10A on page 6 exceed untaxed income, you will need to include estate income that has had tax deducted to make sure a repayment can be calculated

Have you received any taxed income (or UK dividends with tax credit) which you are not including in this Trust and Estate Tax Return because (a) or (b) above apply?

Yes

Interest and alternative finance receipts

- Interest and alternative finance receipts from UK banks and building societies (including UK Internet accounts) – if you have more than one bank or building society, etc account enter totals in the boxes.

– where no tax has been taken off		Taxable amount
	9.1	£

– where tax has been taken off – there is a Working Sheet in the guide which will help you to fill in boxes 9.2 to 9.4	Amount after tax taken off	Tax taken off	Gross amount before tax
	9.2 £	9.3 £	9.4 £

• Other taxed UK interest distributions – read the note for this section in the guide (do not include Property Income Distributions)	Amount after tax taken off	Tax taken off	Gross amount before tax
	9.5 £	9.6 £	9.7 £

• National Savings & Investments (other than First Option Bonds, Guaranteed Growth Bonds and Guaranteed Income Bonds)		Taxable amount
	9.8	£

• National Savings & Investments First Option Bonds, Guaranteed Growth Bonds and Guaranteed Income Bonds	Amount after tax taken off	Tax taken off	Gross amount before tax
	9.9 £	9.10 £	9.11 £

• Other income from UK savings and investments (except dividends)	Amount after tax taken off	Tax taken off	Gross amount before tax
	9.12 £	9.13 £	9.14 £



INCOME for the year ended 5 April 2015

■ Dividends

- Dividends and other qualifying distributions from UK companies (but excluding Property Income Distributions from UK Real Estate Investment Trusts or Property Authorised Investment Funds)

Dividend/distribution	Tax credit	Dividend/distribution plus credit
9.15 £	9.16 £	9.17 £

- Dividend distributions from UK authorised unit trusts and open-ended investment companies

Dividend/distribution	Tax credit	Dividend/distribution plus credit
9.18 £	9.19 £	9.20 £

- Stock dividends from UK companies

Dividend	Notional tax	Dividend plus notional tax
9.21 £	9.22 £	9.23 £

- Dividends and other qualifying distributions received by unauthorised unit trusts

Amount of dividend only
9.24 £

- Stock dividends received by unauthorised unit trusts

Amount of dividend only
9.25 £

- Non-qualifying distributions and loans written off

Distribution/loan	Notional tax	Taxable amount
9.26 £	9.27 £	9.28 £

■ Gains on UK life insurance policies, life annuities and capital exemption policies

- on which **no tax** is treated as paid

Amount of gain
9.29 £

- on which **tax** is treated as paid

Tax treated as paid	Amount of gain
9.30 £	9.31 £

■ Other income

- Other income (including Property Income Distributions from UK Real Estate Investment Trusts or Property Authorised Investment Funds)

Amount after tax taken off	Tax taken off	Gross amount before tax
9.32 £	9.33 £	9.34 £

Losses brought forward	Losses used in 2014–15
9.35 £	9.36 £

2014–15 losses carried forward
9.37 £

■ Deemed income – read the notes in the guide

- Accrued Income Scheme profits and deeply discounted securities

Taxable amount
9.37A £

- Other deemed income etc

Taxable amount
9.38 £

- Company purchase of its own shares

Tax credit	Taxable amount
9.39 £	9.40 £

Q9A Standard rate band

- Amount of standard rate band – read the notes in the guide

9A.1 £

Q12 Continued

Settlor's name and address	Description of asset	Value of asset
12.7	12.8	12.9 £
Postcode		

If you ticked box 8.15 in Question 8, on page 3, do not complete this page – please go to Question 14 on page 9 and carry on filling in the tax return.
 If you have ticked box 8.16 in Question 8, on page 3, complete Questions 13 to 15A. Otherwise, go to Question 16.

Q13 Is any part of the trust income not liable to tax at the special trust rates?

YES NO If yes, fill in boxes 13.7 to 13.21 below. Otherwise, fill in boxes 13.19 to 13.21 only.

Boxes 13.1 to 13.6, 13.9, 13.10, 13.15 and 13.16 are not being used

Income to beneficiaries whose entitlement is not subject to the trustee's (or any other person's) discretion

- Amount of income chargeable at the **10%** rate **13.7** £
- Trust management expenses applicable to the income in box 13.7 **13.8** £
- Amount of income chargeable at the **basic** rate **13.11** £
- Trust management expenses applicable to the income in box 13.11 **13.12** £

Income allocated to specific purposes

- Amount of income chargeable at the **10%** rate **13.13** £
- Trust management expenses applicable to the income in box 13.13 **13.14** £
- Amount of income chargeable at the **basic** rate **13.17** £
- Trust management expenses applicable to the income in box 13.17 **13.18** £

Trust management expenses

- Total amount of deductible trust management expenses – read the notes in the guide **13.19** £

total of column above

- Expenses set against income not liable at the special trust rates **13.20** £
- Total income not liable to UK Income Tax and not included elsewhere on this Trust and Estate Tax Return (non-resident trusts only) **13.21** £

Q13A Is this a settlor-interested trust where part of the income is not settlor-interested?

YES NO If yes, complete box 13A.1. If not applicable, go to question 14.

Complete box 13A.1 only if you have ticked both boxes 8.12 and 8.16 and part of the trust income, which is liable at the special trust rates, is not settlor-interested.

- Amount of tax pool applicable to income that is not settlor-interested – read the notes in the guide **13A.1** £

OTHER INFORMATION for the year ended 5 April 2015

If you ticked box 8.15 in Question 8, on page 3, do not complete this page – please go to Question 16 on page 9 and carry on filling in the tax return.
 If you have ticked box 8.16 in Question 8, on page 3, complete Questions 13 to 15A. Otherwise, go to Question 16.

Q14 Have discretionary payments of income been made to beneficiaries? Trustees of Heritage Maintenance Funds: do not complete these boxes for expenditure on heritage property.
 Read the notes on this section in the guide before filling in these boxes.

YES

If yes, fill in boxes 14.1 to 14.15 as appropriate. Otherwise, fill in box 14.15 only.

Name of beneficiary		Net payment		
14.1		14.2	£	Tick the box if the beneficiary was a relevant child of the settlor and the settlor was alive when payment was made. <input type="checkbox"/>
14.3		14.4	£	
14.5		14.6	£	
14.7		14.8	£	
14.9		14.10	£	
14.11		14.12	£	
14.13		14.14	£	

• Amount, if any, of unused tax pool brought forward from last year (enter '0' if appropriate) **14.15** £

Q15 Have the trustees made any capital payments to, or for the benefit of, relevant children of the settlor during the settlor's lifetime?

YES

If yes, fill in box 15.1. If not applicable, go to question 15A.

• Total capital payments to relevant children **15.1** £

Q15A Were there capital transactions between the trustees and the settlors?

YES

If yes, fill in boxes 15A.1 to 15A.12 as appropriate. If not applicable, go to question 16.

■ Capital transactions between the trustees and settlors – read the notes on this section in the guide and enter the name(s) of the settlor(s) in the 'Additional information' box, box 21.11, on page 12.

15A.1	Date / /	15A.2	Amount £	15A.3	Name of company (if appropriate)
				15A.4	Registered office
					Postcode

15A.5	Date / /	15A.6	Amount £	15A.7	Name of company (if appropriate)
				15A.8	Registered office
					Postcode

15A.9	Date / /	15A.10	Amount £	15A.11	Name of company (if appropriate)
				15A.12	Registered office
					Postcode



OTHER INFORMATION for the year ended 5 April 2015

Q16 Has the trust at any time been non-resident or received any capital from another trust which is, or at any time has been, non-resident?

YES

If yes, read the notes on this section in the Trust and Estate Tax Return Guide and, if appropriate, fill in box 16.1. If not applicable, go to question 17.

If YES, have the trustees made any capital payments to, or provided any benefits for, the beneficiaries?

YES

• Total capital payments or value of benefits provided

16.1 £

Please give details of the payments in box 16.1 in the boxes below. If there are insufficient boxes please provide the additional details on a separate sheet.

Name of beneficiary
16.2

Address of beneficiary
16.4

Postcode

Amount/value of payment/benefit
16.6 £

Name of beneficiary
16.3

Address of beneficiary
16.5

Postcode

Amount/value of payment/benefit
16.7 £

Name of beneficiary
16.8

Address of beneficiary
16.10

Postcode

Amount/value of payment/benefit
16.11 £

Name of beneficiary
16.9

Address of beneficiary
16.11

Postcode

Amount/value of payment/benefit
16.13 £

Name of beneficiary
16.14

Address of beneficiary
16.16

Postcode

Amount/value of payment/benefit
16.18 £

Name of beneficiary
16.15

Address of beneficiary
16.17

Postcode

Amount/value of payment/benefit
16.19 £

If you have received capital from any other trust which is, or at any time has been, non-resident please provide the following details.

Name of trust
16.20

Address of trustee
16.22

Postcode

Date trust set up
16.21 / /

Amount of value received
16.23 £

Archived - do not use

OTHER INFORMATION for the year ended 5 April 2015

Q17 Do you want to calculate the tax?

YES

If yes, do it now and then fill in boxes 17.1 to 17.10 below.

To get the Trust and Estate Tax Calculation Guide, go to hmrc.gov.uk/selfassessmentforms

- Total tax due for 2014–15 **before** you made any payments on account (put the amount in brackets if an overpayment) 17.1 £
- Tax due for earlier years 17.2 £
- Tick box 17.3 if you have calculated tax overpaid for earlier years and enter the amount in box 17.4 17.3 17.4 £
- Tick box 17.5 if you are making a claim to reduce your payments on account. Enter your **reduced** payment in box 17.7 and say why in the 'Additional information' box, box 21.11, on page 12 17.5 17.6 £ Tick box 17.6 if you do not need to make payments on account.
- Your first payment on account for 2015–16 (include the pence) 17.7 £
- Tick box 17.8 if you are claiming a repayment of 2015–16 tax now and enter the amount in box 17.9 17.8 17.9 £
- Pension charges due – **enter the amount from box 22 of the Working Sheet in the Notes on Estate Pension Charges etc** 17.10 £

Q18 If the trust or estate has paid too much tax do you want to claim a repayment?

YES

If yes, fill in boxes 18.1 to 18.12 as appropriate. If not applicable, go to question 19.

(If you do not tick 'Yes', or the tax overpaid is below £10, we will use the amount you are owed to reduce the next tax bill.)

Repayments will be sent direct to your bank or building society account. This is the safest and quickest method of payment. If you do not have an account, tick box 18.8A. If you would like repayment to your nominee, tick box 18.2 or 18.8B.

Should the repayment (or payment) be sent:

- to your bank or building society account? **Tick box 18.1 and fill in boxes 18.3 to 18.7** 18.1
 - If you do not have a bank or building society account, read the notes for this question in the guide, **tick box 18.8A** 18.8A
- or
- to your nominee's bank or building society account? **Tick box 18.2 and fill in boxes 18.3 to 18.7 and boxes 18.8A to 18.12 as required** 18.2
 - If you would like a cheque to be sent to your nominee, **tick box 18.8B and fill in boxes 18.9A to 18.12 as required** 18.8B
 - If your nominee is your adviser, **tick box 18.9A** 18.9A

Name of bank or building society 18.3

Name of account holder 18.4

Branch sort code 18.5

Account number 18.6

Building society reference 18.7

Adviser's reference for you (if your nominee is your adviser) 18.9B

I authorise
Name of your nominee/adviser 18.10

Address of nominee/adviser 18.11

 Postcode

to receive on my behalf the amount due 18.12 **This authority must be signed by you. A photocopy of your signature will not do.**

Signature

OTHER INFORMATION for the year ended 5 April 2015

Q21 Other information

- If you are completing this Trust and Estate Tax Return as a personal representative, please enter in box 21.1 the date of death of the deceased. Date
21.1 / /
- If the administration period ceased in the year to 5 April 2015, please enter in box 21.2 the date of cessation. Date
21.2 / /
- If the administration period ceased in the year to 5 April 2015 and there is a trust created by the deceased's will or the rules of intestacy that apply in England & Wales, please tick box 21.3. **Read the notes in the guide.** 21.3
- If you are a trustee and the trust was terminated in the year to 5 April 2015 please enter in box 21.4 the date of termination and, in the 'Additional information' box, box 21.11 below, the reason for termination. Date
21.4 /
- If this Trust and Estate Tax Return contains any figures that are provisional because you do not yet have final figures, please tick box 21.5. **Read the notes for this question in the guide.** 21.5
- If any 2014–15 tax was refunded directly by the HM Revenue & Customs office, or (personal representatives only) by the Jobcentre Plus (in Northern Ireland, the Social Security Agency), please enter the amount in box 21.6. Do **not** include any refunds of excessive payments on account or any Gift Aid repayments claimed from HMRC Charities. Amount
21.6
- **Disclosure of tax avoidance schemes** – if the trust or estate is a party to one or more disclaimable tax avoidance schemes you must complete boxes 21.7 and 21.8. Give details of each scheme (up to 5) on a separate line. If the trust or estate is a party to more than 3 schemes, details of the additional schemes must be reported on form AAG4.

Scheme reference number or promoter reference number	Tax year in which the expected advance arises – year ended 5 April
21.7	21.8

- **Business Premises Renovation Allowance (BPRA)** **Read the notes for these questions in the Trust and Estate Tax Return Guide before you fill in these boxes.**

21.9 £	Capital allowance	21.10 £	Balancing charge
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21.11 Additional information

Q22 Declaration

I have filled in and I am sending back to you the following Trust and Estate Tax Return pages:

<input type="checkbox"/> 1 to 12 of this form	<input type="checkbox"/> Trust and estate UK property	<input type="checkbox"/> Trust and estate non-residence
<input type="checkbox"/> Trust and estate trade	<input type="checkbox"/> Trust and estate foreign	<input type="checkbox"/> Trust and estate charities
<input type="checkbox"/> Trust and estate partnership	<input type="checkbox"/> Trust and estate capital gains	<input type="checkbox"/> Estate pension charges etc

Before you send the completed tax return back you must sign the statement below.

If you give false information or conceal any part of trust or estate income or chargeable gains, you may be liable to financial penalties and/or you may be prosecuted.

22.1 The information I have given in this tax return is correct and complete to the best of my knowledge and belief.

Signature _____ Date _____

- Please print your name in box 22.2 • Enter the capacity in which you are signing in box 22.3
- 22.2 _____ 22.3 _____