

## SCHEDULE 2

### Particulars to be stated in returns

#### **Resident particulars**

3. For each usual resident at the address—
  - (a) their first name, middle names, last name; and
  - (b) whether the householder (or person authorised to act on the householder's behalf) reasonably believes that a usual resident has elected to make an individual return under article 5(5)(a) or (b).