

About this form

This form should be completed by an individual becoming a partner in a partnership, to register for Self Assessment and Class 2 NICs. It contains questions that help HMRC decide your tax return and Class 2 NICs requirements.

The partnership must register separately using form SA400 *Registering a partnership for Self Assessment*.

Partners who aren't individuals, for example, companies, Limited Liability Partnerships (LLPs) and trusts, should complete form SA402 *Registering a partner for Self Assessment if they're not an individual*.

Each partner must complete a separate form SA401 or SA402, as appropriate. This applies even if the partner already sends in tax returns and is registered for Self Assessment in their own right.

What to do when completed

Please send your completed SA401 and 64-8 (if appropriate) to:

HMRC, National Insurance Contributions and Employer Office, Self-Employment and Self Assessment Registrations,
Benton Park View, Newcastle Upon Tyne, NE 98 1ZZ

These forms can be sent with the SA400 and any forms SA401 and SA402, but please don't attach anything else.

Appointing an agent

To authorise an agent to act on your behalf, you can either complete form 64-8 *Authorising your agent* or ask your agent to set up an authorisation online. Please note, an agent authorisation for the partnership does not cover the partners, so you must authorise your agent to deal with your tax affairs separately. Ask your agent about online authorisation, or download form 64-8 at www.hmrc.gov.uk/findaform

If you need help

If you need help you can phone the Newly Self-Employed Helpline on **0845 915 4515**.

If your earnings are below certain limits you may wish to apply for Small Earnings Exemption see

www.hmrc.gov.uk/forms/cf10.pdf

For further information about Class 2 NICs please go to www.hmrc.gov.uk/ni/index.htm

Please answer all relevant questions and use capital letters.

About you

1 Title <i>Mr, Mrs, Miss, MS, Dr, Rev.</i> <input type="text"/>	7 National Insurance number <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"/> You must have a National Insurance number before you can register for Self Assessment. To apply for a National Insurance number you attend an Evidence of Identity interview at a Jobcentre Plus or Social Security office. Please contact the Department for Work and Pensions on 0845 600 0643 . If you believe that you do not need a UK National Insurance number, please give your reasons below. <input type="text"/>
2 Surname <input type="text"/>	8 Are you a UK resident? <i>If you're not sure how to answer this question you can find further help at www.hmrc.gov.uk/residence</i> No <input type="checkbox"/> Yes <input type="checkbox"/>
3 First name(s) <input type="text"/>	
4 Address <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode <input type="text"/>	
5 Your phone number <input type="text"/>	
6 Date of birth <i>DD MM YYYY</i> <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"/>	

About you Continued

<p>9 Have you come to the UK from a non-EU country within the last 12 months?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>Please tick here if you have recently arrived in the UK but you're not sure how long you will be staying. <input type="checkbox"/></p>	<p>11 Are you the nominated partner for the partnership you are joining?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>								
<p>10 If you have previously registered for Self Assessment, what is your Unique Taxpayer Reference (UTR)?</p> <table border="1" style="width: 100%;"><tr><td style="width: 25%; height: 20px;"></td><td style="width: 25%; height: 20px;"></td><td style="width: 25%; height: 20px;"></td><td style="width: 25%; height: 20px;"></td></tr></table>					<p>12 When did your self employment begin? <i>DD MM YYYY</i></p> <table border="1" style="width: 100%;"><tr><td style="width: 25%; height: 20px;"></td><td style="width: 25%; height: 20px;"></td><td style="width: 25%; height: 20px;"></td><td style="width: 25%; height: 20px;"></td></tr></table>				

About the partnership you have joined

<p>13 Name of partnership</p> <input style="width: 100%;" type="text"/>	<p>17 Please enter the partnership Unique Taxpayer Reference (UTR), if one has been allocated already</p> <table border="1" style="width: 100%;"><tr><td style="width: 50%; height: 20px;"></td><td style="width: 50%; height: 20px;"></td></tr></table>								
<p>14 Address of partnership</p> <table border="1" style="width: 100%;"><tr><td style="height: 20px;"></td></tr><tr><td style="height: 20px;"></td></tr><tr><td style="height: 20px;"></td></tr><tr><td style="text-align: right;">Postcode</td></tr></table>				Postcode	<p>18 If no UTR has been issued</p> <ul style="list-style-type: none">• If this is a Limited Liability Partnership (LLP) or a Limited Partnership (LP) registered with Companies House before 25 October 2010, please attach a form SA400 to register the partnership• If this is an LLP or LP registered with Companies House on or after 25 October 2010, please enter the Company Registration Number (CRN) below <table border="1" style="width: 100%;"><tr><td style="width: 25%; height: 20px;"></td><td style="width: 25%; height: 20px;"></td><td style="width: 25%; height: 20px;"></td><td style="width: 25%; height: 20px;"></td></tr></table>				
Postcode									
<p>15 What is the nature of the business being carried out? <i>For example, plumbers, investment business, electrical engineers</i></p> <input style="width: 100%; height: 40px;" type="text"/>	<p>19 Please tick this box if you are entitled to a share of the profits, losses and other income from the partnership. Otherwise leave blank <input type="checkbox"/></p>								
<p>16 When did you join the partnership? <i>DD MM YYYY</i></p> <table border="1" style="width: 100%;"><tr><td style="width: 25%; height: 20px;"></td><td style="width: 25%; height: 20px;"></td><td style="width: 25%; height: 20px;"></td><td style="width: 25%; height: 20px;"></td></tr></table>					<p>20 Please tick this box if the partnership is engaged in sharefishing. Otherwise leave blank <input type="checkbox"/></p>				

Your declaration

You must sign and date the declaration.

<p>I declare that:</p> <ul style="list-style-type: none">• the information I have given on this form is complete and correct to the best of my knowledge and belief• I will tell HM Revenue & Customs straightaway if my circumstances change in a way that affects the answers I have given on this form.	<p>Signature</p> <input style="width: 100%; height: 40px;" type="text"/> <p>Date <i>DD MM YYYY</i></p> <table border="1" style="width: 100%;"><tr><td style="width: 25%; height: 20px;"></td><td style="width: 25%; height: 20px;"></td><td style="width: 25%; height: 20px;"></td><td style="width: 25%; height: 20px;"></td></tr></table>				