## Supplementary information: additional computational details

$J_{11} + O(2a, 2p)$	level of theory			
Property	1Ea	1Eb	1Za	1 <i>Zb</i>
r(C=O <sub>1</sub> )	1.2188	1.2191	1.2224	1.2111
r(C-N <sub>1</sub> )	1.3648	1.3726	1.3755	1.3870
r(C-N <sub>2</sub> )	1.4121	1.3983	1.3990	1.4118
r(N-O <sub>2</sub> )	1.4275	1.4122	1.4176	1.4138
$r(N_1-H_1)$	1.0032	1.0041	1.0051	1.0055
$r(N_1-H_2)$	1.0036	1.0047	1.0051	1.0057
$r(N_2-H_3)$	1.0104	1.0090	1.0107	1.0094
$r(O_2-H_4)$	0.9614	0.9660	0.9748	0.9607
$ \begin{array}{l} r(H_4 \cdots O_1) \\ r(H_3 \cdots O_1) \end{array} $	- 2.4388	- 2.4607	1.9499 -	2.9556
r(H <sub>2</sub> …O <sub>2</sub> )	2.1967	2.3231	-	-
$\phi(O_1=C-N_1)$ $\phi(O_1=C-N_2)$	125.55 119.56	125.15 120.62	124.96 121.73	124.62 124.04
φ(C-N <sub>2</sub> -O <sub>2</sub> )	113.94	117.44	111.76	112.98
φ(N <sub>1</sub> -C-N <sub>2</sub> )	114.66	114.22	113.30	111.31
$\phi(H_1-N_1-C) \\ \phi(H_2-N_1-C)$	114.60 117.56	113.85 117.36	113.45 116.62	112.55 116.85
φ(C-N <sub>2</sub> -H <sub>3</sub> )	109.40	112.86	112.42	112.91
φ(H <sub>3</sub> -N <sub>2</sub> -O <sub>2</sub> )	108.36	112.43	107.57	106.30
$\phi(N_2-O_2-H_4)$	102.63	106.26	101.94	103.34
φ(H <sub>1</sub> -N <sub>1</sub> -H <sub>2</sub> )	118.05	116.92	114.79	113.84
$ \begin{aligned} &\phi(C=O_1\cdots H_3) \\ &\phi(C=O_1\cdots H_4) \end{aligned} $	54.29	54.64	- 82.71	- 69.58
$      \phi(N_1 - H_2 \cdots O_1) \\       \phi(O - H_4 \cdots O_1) $	103.86 -	97.32	- 120.74	- 64.89
$\theta(O_1CN_2H_3)$	37.51	-27.88	-129.15	-142.09
$\theta(O_1CN_2O_2)$	158.9	-161.16	-8.07	-21.41
$\theta(N_1CN_2O_2)$	-26.26	19.32	171.71	160.07
$\theta(CN_2O_2H_4)$	123.60	63.52	-1.66	98.52
$\theta(H_3N_2O_2H_4)$	-114.37	-69.96	122.20	-137.11
$\theta(N_1CN_2H_3)$	-147.71	152.60	50.62	39.40
$\theta(H_1N_1CO_1)$	-14.16	-16.79	-13.20	-16.11
$\theta(H_2N_1CO_1)$	-159.45	-158.62	-149.98	-150.60
$ \begin{array}{l} \theta(H_1N_1CN_2) \\ \theta(H_2N_1CN_2) \end{array} $	171.43 26.14	162.70 20.87	167.03 30.25	162.40 27.91
μ	3.449	2.958	3.515	3.745

**Table S1** Equilibrium structures<sup>a</sup> of the keto isomers of *N*-hydroxyurea at the MP2/6-<br/>311++G(2d,2p) level of theory

<sup>*a*</sup> see Figure 1 for atom numbering; the bond distances are given in Å, the angles in degrees, dipole moments in Debyes.

<b>Table S2</b> Relative energies ( $\Delta E$ ), relative zero-point corrected energies ( $\Delta E_{ZPE}$ ) (in kJ mol <sup>-1</sup> ),
dipole moments ( $\mu$ /D) and abundances at 298 K for <i>N</i> -hydroxyurea isomers calculated at the
MP2/6-311++G(2d,2p) level in water solution (C-PCM calculations)

isomer	$\Delta E$	$\Delta E_{\mathrm{ZPE}}$	μ	% <sub>298</sub>
1 <i>Ea</i>	0.00	0.00	5.46	87.2
1Za	12.07	11.88	6.37	1.2
1 <i>Eb</i>	5.54	5.52	5.22	8.6
1Zb	8.77	8.73	6.50	3.0

**Table S3** Selected geometric parameters calculated at the MP2/6-311++G(2d,2p) level for the keto isomers of *N*-hydroxyurea in water (C-PCM calculations)

1 <i>Ea</i>	1 <i>Eb</i>	1Za	1Zb
1.237	1.237	1.230	1.229
1.348	1.351	1.366	1.366
1.397	1.390	1.392	1.395
1.420	1.411	1.404	1.411
1.024	1.023	1.024	1.024
0.981	0.985	0.984	0.979
111.1	113.3	115.2	114.6
109.1	112.1	111.04	108.5
103.6	106.2	106.3	103.8
37.6	-33.2	-146.0	-150.8
161.6	-165.8	-14.4	-25.0
119.8	72.5	-58.6	108.9
-115.1	-60.7	74.9	-122.2
5.46	5.22	6.37	6.50
	1Ea 1.237 1.348 1.397 1.420 1.024 0.981 111.1 109.1 103.6 37.6 161.6 119.8 -115.1 5.46	1Ea $1Eb$ $1.237$ $1.237$ $1.348$ $1.351$ $1.397$ $1.390$ $1.420$ $1.411$ $1.024$ $1.023$ $0.981$ $0.985$ $111.1$ $113.3$ $109.1$ $112.1$ $103.6$ $106.2$ $37.6$ $-33.2$ $161.6$ $-165.8$ $119.8$ $72.5$ $-115.1$ $-60.7$ $5.46$ $5.22$	1Ea $1Eb$ $1Za$ $1.237$ $1.237$ $1.230$ $1.348$ $1.351$ $1.366$ $1.397$ $1.390$ $1.392$ $1.420$ $1.411$ $1.404$ $1.024$ $1.023$ $1.024$ $0.981$ $0.985$ $0.984$ $111.1$ $113.3$ $115.2$ $109.1$ $112.1$ $111.04$ $103.6$ $106.2$ $106.3$ $37.6$ $-33.2$ $-146.0$ $161.6$ $-165.8$ $-14.4$ $119.8$ $72.5$ $-58.6$ $-115.1$ $-60.7$ $74.9$ $5.46$ $5.22$ $6.37$

<sup>*a*</sup> see Figure 1 for atom numbering; the bond distances are given in Å, the angles in degrees, dipole moments in Debyes.

	1Ea		1 <i>Za</i>
definition <sup>a</sup>	vibration <sup>b</sup>	definition <sup>a</sup>	vibration <sup>b</sup>
$\nu_1$	$\nu C=O_1$	$\nu_1$	$v C=O_1$
$v_2$	$v C-N_1 + v C-N_2$	$v_2$	$v C-N_1 + v C-N_2$
V3	$v C-N_1 - v C-N_2$	<b>v</b> <sub>3</sub>	$v C-N_1 - v C-N_2$
$\nu_4$	ν N-O <sub>2</sub>	$\nu_4$	v N-O <sub>2</sub>
$v_5$	ν N <sub>2</sub> -H <sub>3</sub>	$\nu_5$	v N <sub>2</sub> -H <sub>3</sub>
$\nu_6$	$\nu O_2$ -H <sub>4</sub>	$\nu_6$	ν O <sub>2</sub> -H <sub>4</sub>
$\nu_7$	$\nu N_1 - H_1 + \nu N_1 - H_2$	$v_7$	$\nu N_1 - H_1 + \nu N_1 - H_2$
$\nu_8$	$\nu N_1$ -H <sub>1</sub> - $\nu N_1$ -H <sub>2</sub>	$\nu_8$	$\nu N_1$ -H <sub>1</sub> - $\nu N_1$ -H <sub>2</sub>
$\delta_1$	$2\delta O_1 = C - N_1 - \delta O_1 = C - N_2 - \delta N_1 - C - N_2$	$\delta_1$	$2\delta N_1$ -C-N <sub>2</sub> - $\delta O_1$ =C-N <sub>1</sub> - $\delta O_1$ =C-N <sub>2</sub>
$\delta_2$	$\delta O_1 = C - N_2 - \delta N_1 - C - N_2$	$\delta_2$	$\delta O_1 = C - N_2 - \delta O_1 = C - N_1$
$\delta_3$	2δ C-N <sub>2</sub> -O <sub>2</sub> - δ C-N <sub>2</sub> -H <sub>3</sub> - δ H <sub>3</sub> -N <sub>2</sub> -O <sub>2</sub>	$\delta_3$	2δ C-N <sub>2</sub> -O <sub>2</sub> - δ C-N <sub>2</sub> -H <sub>3</sub> - δ H <sub>3</sub> -N <sub>2</sub> -O <sub>2</sub>
$\delta_4$	$\delta$ C-N <sub>2</sub> -H <sub>3</sub> - $\delta$ H <sub>3</sub> -N <sub>2</sub> -O <sub>2</sub>	$\delta_4$	$\delta$ C-N <sub>2</sub> -H <sub>3</sub> - $\delta$ H <sub>3</sub> -N <sub>2</sub> -O <sub>2</sub>
$\delta_5$	$\delta N_2$ -O <sub>2</sub> -H <sub>4</sub>	$\delta_5$	$\delta$ N <sub>2</sub> -O <sub>2</sub> -H <sub>4</sub>
$\delta_6$	$2\delta$ H <sub>1</sub> -N <sub>1</sub> -H <sub>2</sub> - $\delta$ C-N <sub>1</sub> -H <sub>1</sub> - $\delta$ C-N <sub>1</sub> -H <sub>2</sub>	$\delta_6$	$2\delta$ H <sub>1</sub> –N <sub>1</sub> –H <sub>2</sub> - $\delta$ C-N <sub>1</sub> -H <sub>1</sub> - $\delta$ C-N <sub>1</sub> -H <sub>2</sub>
$\delta_7$	$\delta$ C-N <sub>1</sub> -H <sub>1</sub> - $\delta$ C-N <sub>1</sub> -H <sub>2</sub>	$\delta_7$	$\delta$ C-N <sub>1</sub> -H <sub>1</sub> - $\delta$ C-N <sub>1</sub> -H <sub>2</sub>
$\gamma_1$	$\gamma N_1 - C (= O_1) - N_2$	$\gamma_1$	$\gamma N_1 - C (= O_1) - N_2$
γ2	γ C-N <sub>2</sub> (-H <sub>3</sub> )-O <sub>2</sub>	$\gamma_2$	γ C-N <sub>2</sub> (-H <sub>3</sub> )-O <sub>2</sub>
γ <sub>3</sub>	$\gamma C-N_1 (-H_1)-H_2$	γ <sub>3</sub>	$\gamma C - N_1 (-H_1) - H_2$
$ au_1$	$\tau C-N_2-O_2-H_4 + \tau H_3-N_2-O_2-H_4$	$\tau_1$	$\tau C-N_2-O_2-H_4 + \tau H_3-N_2-O_2-H_4$
$\tau_2$	$\tau O_1 = C - N_2 - O_2 + \tau N_1 - C - N_2 - O_2 +$	$ au_2$	$\tau O_1 = C - N_2 - O_2 + \tau N_1 - C - N_2 - O_2 +$
	$\tau O_1 = C - N_2 - H_3 + \tau N_1 - C - N_2 - H_3$		$\tau O_1 = C - N_2 - H_3 + \tau N_1 - C - N_2 - H_3$
$\tau_3$	$\tau O_1 = C - N_1 - H_1 + \tau N_1 - C - N_2 - H_1 +$	$\tau_3$	$\tau O_1 = C - N_1 - H_1 + \tau N_1 - C - N_2 - H_1 +$
	$\tau \operatorname{O}_1 = \operatorname{C-N_1-H_2} + \tau \operatorname{N_1-C-N_2-H_2}$		$\tau O_1 = C - N_1 - H_2 + \tau N_1 - C - N_2 - H_2$

**Table S4** Definition of internal coordinates used in the normal mode analysis of the 1Ea and 1Za isomers of *N*-hydroxyurea

<sup>*a*</sup>ν, δ, γ, and τ denote stretching, in-plane bending, out-of-plane bending, and torsion vibrations, respectively. <sup>*b*</sup>see Figure 1 for atom numbering.

1Ea - NH <sub>2</sub> CONHOH		ND <sub>2</sub> C	CONDOD	$\operatorname{PED}^{c,d}(\%)$
calc	exp	calc	exp	
3841 (75) <sup>a</sup>	3590.4 (0.10) <sup>b</sup>	$2799(37)^{a}$	$2669.3 (0.06)^b$	vOH (100) {vOD (100)}
3762 (82)	3556.7 (0.13)	2785 (50)	2655.7 (0.15)	$v_{as}NH_2$ (99)
3629 (46)	3440.5 (0.06)	2620 (44)	2506.5 (0.07)	$v_{sNH_2}(99)$
3600 (39)	3383.5 (0.05)	2636 (22)	2581.5 (0.02)	$(v_{s}ND_{2}(98))$ vNH(100) $(vND_{2}(98))$
1788 (420)	1744.0 (1.00)	1773 (417)	1733.0 (1.00)	v(ND(99)) $vC=O(67), v_sNCN(12)$ $(vC=O(72), v_sNCN(11))$
1614 (121)	1567.0 (0.17)	1208 (8)		$\{vC = O(73), v_{s} NCN(11)\}$ $\delta NH_2(83)$ $(SNID_2(40), WNCN(20), SNID_2(11), WNC(10))$
1447 (49)	1405.0 (0.13)	1116 (3)		$\{\delta ND_2(49), v_s NCN(20), \delta ND(11), v NO(10)\}$ $\delta NH(51), \delta OH(20)$
1428 (132)	1384.0 (0.12)	1422 (301)	1379.5 (0.26)	$\{\delta ND (40), \delta ND_2 (23), vNO (18)\}$ $v_{as}NCN (40), \delta NH (32)$
1384 (56)	1347.3 (0.05)	1042 (12)	1008.8 (0.04)	$\{v_{as}NCN (68), \delta OCN (13)\}$ $\delta OH (67)$
1129 (7)	1063.0 (0.003)	932 (4)		$\{\delta OD (60), \delta ND (28)\}$ $\rho NH_2 (56)$
1058 (32)	1025.7 (0.06)	978 (58)	957.6 (0.09)	{ρND <sub>2</sub> (48), v <sub>s</sub> NCN (14), vNO (10)} vNO (61), δOH (10)
976 (41)	949.1 (0.03)	867 (8)	846.7 (0.01)	$\{vNO (41), \delta OD (35)\}$ $v_sNCN (52), \delta CNO (20), \gamma NH (18)$
795 (76)	763.4 (0.08)	774 (39)	739.3 (0.06)	$\{v_{s}NCN (38), \delta CNO (16), \gamma NCN (14), \gamma ND (10)\}$ $\gamma NCN (48), \gamma NH (17), v_{s}NCN (14)$
684 (161)	636.6 (0.24)	576 (74)		{ $\gamma$ NCN (62), $\gamma$ ND (11), $v_s$ NCN (10)} $\gamma$ NH (30), $\delta$ CNO (14), $v_s$ NCN (13), $\gamma$ NCN (12), $\nu$ NO (10) { $\gamma$ ND (30), $\delta$ CNO (25), $v_s$ NCN (18), $\nu$ NO (11)}
595 (46)	604.9 (0.13)	408 (14)		τNH <sub>2</sub> (32), δNCN (23), γOH (18) (τND (75))
543 (18)	554.9 (0.07)	489 (0)		$\delta OCN (45), \tau NH_2 (21), \delta NCN (16)$
529 (14)	525.8 (0.03)	518 (66)		$\{00CN(33), pND_2(23)\}\$ $\delta NCN(56), \delta OCN(26)$ $\{\delta NCN(40), pND(32)\}\$
488 (254)		370 (146)		$\{0NCN(40), (ND(32))\}$ $(0NH_2(72), v_{as}NCN(11))$
383 (16)		284 (10)		$\{\omega ND_2 (82)\}$ $\gamma OH (44), \omega NH_2 (20)$ $\{\omega OD (50), \nu ND (10), \nu ND (10)\}$
320 (9)		300 (7)		$\{\gamma OD (50), \omega ND_2 (16), \tau ND_2 (10) \}$ $\delta CNO (41), \delta NCN (27), \gamma NH (14)$
184 (2)		171 (2)		{ound (32), onun (28), γnd (13)} γOCNO (80) {γOCNO (81)}

**Table S5** Potential energy distribution calculated for the 1*Ea* isomer of *N*-hydroxyurea and its deuterated analogue

<sup>*a*</sup> The MP2/6-311++G(2d,2p) calculated harmonic frequencies (in cm<sup>-1</sup>) and intensities (in km mol<sup>-1</sup>) are given. <sup>*b*</sup> For the observed bands the relative integrated intensities are given in parentheses. <sup>*c*</sup> All values less than 10% have been omitted. Definition of internal coordinates is given in Table S2 (ESI<sup>+</sup>). <sup>*d*</sup> The assignment obtained for the ND<sub>2</sub>CONDOD molecule is given in braces.

$\begin{tabular}{ c c c c c c c c c c c c c c c c c c c$	1Za - NH <sub>2</sub> CONHOH		$PED^{c}$ (%)
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	calculated	experimntl	
$\begin{array}{llllllllllllllllllllllllllllllllllll$	$3625(99)^a$	$3398.0 (0.44)^{b}$	vOH (97)
$\begin{array}{llllllllllllllllllllllllllllllllllll$	3736 (59)	3535.0 (0.28)	$v_{as}NH_2$ (100)
3587 (26)3372.5 (0.22) $vNH (97)$ 1777 (286)1725.4 (0.74) $vC=O (68), v_sNCN (12)$ 1636 (85) $\delta NH_2 (88)$ 1533 (28) $\delta NH (48), \delta OH (22), v_{as}NCN (10)$ 1354 (48)1323.5 (0.31)1435 (302)1394.0 (1.00)1134 (6) $\rho NH_2 (48), v NO (25)$	3616 (52)	3430.1 (0.18)	$\nu_{\rm s} \rm NH_2$ (99)
$1777 (286)$ $1725.4 (0.74)$ $vC=O (68), v_sNCN (12)$ $1636 (85)$ $\delta NH_2 (88)$ $1533 (28)$ $\delta NH (48), \delta OH (22), v_{as}NCN (10)$ $1354 (48)$ $1323.5 (0.31)$ $1435 (302)$ $1394.0 (1.00)$ $1134 (6)$ $\rho NH_2 (48), v NO (25)$	3587 (26)	3372.5 (0.22)	vNH (97)
$ \begin{array}{llllllllllllllllllllllllllllllllllll$	1777 (286)	1725.4 (0.74)	vC=O (68), v <sub>s</sub> NCN (12)
1533 (28) $\delta NH (48), \delta OH (22), v_{as}NCN (10)$ 1354 (48)1323.5 (0.31) $v_{as}NCN (48), \delta NH (25)$ 1435 (302)1394.0 (1.00) $\delta OH (39), v_{as}NCN (28), \delta NH (19)$ 1134 (6) $\rho NH_2 (48), \nu NO (25)$	1636 (85)		$\delta NH_2 (88)$
1354 (48)1323.5 (0.31) $v_{as}NCN$ (48), $\delta NH$ (25)1435 (302)1394.0 (1.00) $\delta OH$ (39), $v_{as}NCN$ (28), $\delta NH$ (19)1134 (6) $\rho NH_2$ (48), $\nu NO$ (25)	1533 (28)		δNH (48), δOH (22), v <sub>as</sub> NCN (10)
1435 (302)1394.0 (1.00) $\delta OH (39), v_{as} NCN (28), \delta NH (19)$ 1134 (6) $\rho NH_2 (48), v NO (25)$	1354 (48)	1323.5 (0.31)	ν <sub>as</sub> NCN (48), δNH (25)
1134 (6) $\rho NH_2$ (48), $\nu NO$ (25)	1435 (302)	1394.0 (1.00)	δOH (39), v <sub>as</sub> NCN (28), δNH (19)
	1134 (6)		ρNH <sub>2</sub> (48), νNO (25)
1089 (25) vNO (51), v <sub>s</sub> NCN (27)	1089 (25)		vNO (51), v <sub>s</sub> NCN (27)
997 (39) 954.5 (0.33) ν <sub>s</sub> NCN (38), δCNO (25), γNH (22)	997 (39)	954.5 (0.33)	v <sub>s</sub> NCN (38), δCNO (25), γNH (22)
785 (81) 692.9 (0.15) $\gamma NCN (43), \gamma NH (23), \nu_s NCN (20)$	785 (81)	692.9 (0.15)	γNCN (43), γNH (23), ν <sub>s</sub> NCN (20)
643 (120) 535.2 (0.39) γNH (38), ωNH <sub>2</sub> (23), δNCN (11)	643 (120)	535.2 (0.39)	γNH (38), ωNH <sub>2</sub> (23), δNCN (11)
418 (30) $\tau NH_2(56), \gamma OH(25)$	418 (30)		τNH <sub>2</sub> (56), γOH (25)
705 (86) 680.5 (0.58) δOCN (24), v <sub>s</sub> NCN (20), δNCN (19), γNH (15)	705 (86)	680.5 (0.58)	δOCN (24), v <sub>s</sub> NCN (20), δNCN (19), γNH (15)
472 (40) δNCN (43), δOCN (19), ρNH <sub>2</sub> (11)	472 (40)		δNCN (43), δOCN (19), ρNH <sub>2</sub> (11)
522 (175) ωNH <sub>2</sub> (36), γNH (24)	522 (175)		ωNH <sub>2</sub> (36), γNH (24)
429 (110) γOH (61), τNH <sub>2</sub> (22)	429 (110)		$\gamma OH (61), \tau NH_2 (22)$
313 (32) δCNO (38), δOCN (29)	313 (32)		δCNO (38), δOCN (29)
178 (12) γOCNO (61), γOH (27)	178 (12)		γOCNO (61), γOH (27)

Table S6 Potential energy distribution calculated for the 1Za isomer of N-hydroxyurea

<sup>*a*</sup> The MP2/6-311++G(2d,2p) calculated harmonic frequencies (in cm<sup>-1</sup>) and intensities (in km mol<sup>-1</sup>) are given. <sup>*b*</sup> For the observed bands the relative integrated intensities are given in parentheses. <sup>*c*</sup> All values less than 10% have been omitted. Definition of internal coordinates is given in Table S2 (ESI<sup>+</sup>).