

When to use this form

Fill in this form if the deceased received, or had made provision for, a pension or benefit from an employer or under a personal pension policy other than the State Pension.

If the deceased had more than one pension or benefit for any one section of this form, you will need to complete a separate form for each pension and benefit.

Help

Please read the guidance notes for form IHT409 in the IHT400, 'Notes' before filling in this form. For more information, help or another copy of this form:

- go to www.gov.uk/inheritance-tax
- phone our helpline on **0300 123 1072** – if calling from outside the UK, phone **+44 300 123 1072**

Name of deceased

Date of death DD MM YYYY

Inheritance Tax reference number (if known)

Your rights and obligations

'Your Charter' explains what you can expect from us and what we expect from you. For more information go to www.gov.uk/hmrc/your-charter

Continuing pension payments

1 Did any payments under a pension scheme or personal pension policy continue after the deceased's death?

Answer No if the only payments made were:

- small arrears of pension from the last monthly payment in the deceased's lifetime to the date of death (you should show these in form IHT400, box 56)
- continuing payments of a reduced widow's, widower's or surviving civil partner's pension
- only paid because the pension provider did not know about the death

No ☐ Yes ☐

If No, go to question 8

Pension scheme or policy details

2 Name of the pension scheme or title of the personal pension policy

3 Is the scheme or policy registered by HM Revenue and Customs for Income Tax purposes?

No ☐ Yes ☐

4 How often were the payments made and in what amounts?

5 Date of the final guaranteed payment DD MM YYYY

6 Give details of any increase in the payments between the date of death and date of final guaranteed payment

7 Value of the right to receive the remainder of the payments

£

Include this amount in form IHT400, box 56

Lump sum benefit

Please complete a separate form for each lump sum payment

<p>8 Was a lump sum payable under a pension scheme or a personal pension policy as a result of the deceased's death?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>If No, go to question 17</p>	<p>12 Was it at the trustees' discretion to choose who should receive the lump sum?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>
<p>9 Was the lump sum payable to the deceased's personal representatives because there was no one else to receive the payment?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>If Yes, go to question 15</p>	<p>13 Name of the pension scheme or title of the personal pension policy from which the lump sum was paid</p> <div style="border: 1px solid black; height: 30px; width: 100%;"></div>
<p>10 Was the lump sum payable to the deceased's personal representatives because it contained an element of protected rights?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>If Yes, go to question 15</p>	<p>14 Is the scheme or policy registered by HM Revenue and Customs for Income Tax purposes?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>
<p>11 Could the deceased, right up to their death, have signed a binding 'nomination' which obliged the trustees of the pension scheme to make a payment to a person nominated by the deceased?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>If Yes, go to question 15</p>	<p>15 Amount of the lump sum payment</p> <p>£ <input style="width: 100px;" type="text"/></p> <p>Include this amount in form IHT400, box 56, unless you answered Yes to question 12</p>
	<p>16 Name of the person who received the lump sum payment and their relationship to the deceased</p> <div style="border: 1px solid black; height: 50px; width: 100%;"></div>


Transfers of and changes to pension benefits

<p>17 Did the deceased, within the 2 years before they died, transfer or dispose of any benefits payable under a pension scheme or personal pension policy?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>	<p>19 Name of the pension scheme or title of the personal pension policy</p> <div style="border: 1px solid black; height: 50px; width: 100%;"></div>
<p>18 Did the deceased, within the 2 years before they died, make any changes to the benefits to which they were entitled under a pension scheme or personal pension policy?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>If you answered No to both questions 17 and 18, go to question 22</p>	<p>20 Is the scheme or policy registered by HM Revenue and Customs for Income Tax purposes?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>
	<p>21 Date(s) the benefit was nominated, appointed, assigned, transferred or changed DD MM YYYY</p> <div style="display: flex; justify-content: space-between;"><div><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/></div><div><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/></div></div> <p>Please provide details of the transfer or the changes made to the benefits on page 15 of IHT400</p>

Contributions to a pension scheme within 2 years of death

<p>22 Did the deceased or the deceased's employer make any contributions to a pension scheme within the 2 years before the date of death?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>If No, go to question 25</p> <p>23 Who made the payments?</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div>	<p>24 When were the payments made and how much were they for?</p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div>
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Alternatively secured pension funds

-  If the date of death was before 6 April 2006 or after 5 April 2011 do not fill in this section.
If the date of death was between 6 April 2006 and 5 April 2007 inclusive, fill in all of this section.
If the date of death was between 6 April 2007 and 5 April 2011 inclusive, fill in boxes 25 to 27 only.

<p>25 Did the deceased benefit from an alternatively secured pension (ASP) fund as a scheme member?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>If No, go to question 33</p> <p>26 Scheme administrator's name and address details</p> <p>Title – enter MR, MRS, MISS, MS or other title</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>Name</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <p>Postcode</p> <div style="border: 1px solid black; width: 100%; text-align: center;"> </div> <p>House or building number</p> <div style="border: 1px solid black; width: 100%; text-align: center;"> </div> <p>Rest of address, including house name or flat number</p> <div style="border: 1px solid black; height: 80px; width: 100%;"></div> <p>27 Scheme reference number</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<p>28 Value of the fund at the date of death</p> <div style="border: 1px solid black; width: 100%; text-align: center;">£</div> <p>29 Value of the fund being used to provide benefits for the deceased's relevant dependants</p> <div style="border: 1px solid black; width: 100%; text-align: center;">£</div> <p>30 Is the fund being used to purchase an annuity for the deceased's relevant dependants which will come to an end on or before the death of the relevant dependant?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>31 Amount of the fund now passing to a qualifying charity</p> <div style="border: 1px solid black; width: 100%; text-align: center;">£</div> <p>If part of the fund is passing to charity, tell us the full name of the charity, the country of establishment and the HM Revenue and Customs charities reference, if available</p> <div style="border: 1px solid black; height: 60px; width: 100%;"></div> <p>32 Net value chargeable to tax (Question 28 minus question 29 minus question 31)</p> <div style="border: 1px solid black; width: 100%; text-align: center;">£</div> <p>Include this amount in form IHT400, box 106</p>
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Dependant's pension fund



If the date of death was before 6 April 2006 or after 5 April 2011 do not fill in this section.

If the date of death was between 6 April 2006 and 5 April 2007 inclusive, fill in all of this section.

If the date of death was between 6 April 2007 and 5 April 2011 inclusive, fill in boxes 33 to 37 only.

<p>33 Did the deceased benefit from:</p> <ul style="list-style-type: none"> a dependant's ASP fund or dependant's unsecured pension fund to which they became entitled as the 'relevant dependant' of a scheme member who died with an ASP? <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <ul style="list-style-type: none"> a dependant's ASP fund derived from the pension lump sum death benefit of a scheme member who died before the age of 75? <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>If you answered No to both questions, you have finished this form</p> <p>If you answered Yes to either question, go to question 34</p> <p>34 Name of the scheme member referred to in question 33</p> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <p>35 Original scheme member's date of birth DD MM YYYY</p> <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; justify-content: space-between;"> <div style="width: 25%;"></div> <div style="width: 25%;"></div> <div style="width: 25%;"></div> <div style="width: 25%;"></div> </div> <p>36 Original scheme member's date of death DD MM YYYY</p> <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; justify-content: space-between;"> <div style="width: 25%;"></div> <div style="width: 25%;"></div> <div style="width: 25%;"></div> <div style="width: 25%;"></div> </div> <p>37 Original scheme member's Inheritance Tax reference (if known)</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>38 Scheme administrator's name and address details</p> <p>Title - enter MR, MRS, MISS, MS or other title</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>Name</p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <p>Postcode</p> <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; justify-content: space-between;"> <div style="width: 25%;"></div> <div style="width: 25%;"></div> <div style="width: 25%;"></div> <div style="width: 25%;"></div> </div> <p>House or building number</p> <div style="border: 1px solid black; width: 100%; height: 20px; display: flex; justify-content: space-between;"> <div style="width: 25%;"></div> <div style="width: 25%;"></div> <div style="width: 25%;"></div> <div style="width: 25%;"></div> </div>	<p>Rest of address, including house name or flat number</p> <div style="border: 1px solid black; height: 60px; width: 100%;"></div> <p>39 Scheme reference number</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>40 Value of the fund at the date of death</p> <p>£ <div style="border: 1px solid black; width: 150px; height: 20px;"></div></p> <p>41 Amount of the fund now passing to a qualifying charity</p> <p>£ <div style="border: 1px solid black; width: 150px; height: 20px;"></div></p> <p>If part of the fund is passing to charity, tell us the full name of the charity, the country of establishment and the HM Revenue and Customs charities reference, if available</p> <div style="border: 1px solid black; height: 60px; width: 100%;"></div> <p>42 Net value chargeable to tax (Question 40 minus question 41)</p> <p>£ <div style="border: 1px solid black; width: 150px; height: 20px;"></div></p> <p>Include this amount in form IHT400, box 106</p>
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