

### 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 or help or another copy of this form:

- go to [www.gov.uk/inheritance-tax](http://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

{ MERGEFIELD  
FW\_PRODCDETS\_1\_DECEASED\_FULLNM }

Date of death *DD MM YYYY*

{ MERGEFIELD  
FW\_PRODCDETS\_1\_FWDCD\_DT\_DTH  
\@ "dd MM yyyy" }

IHT reference number (if known)

{ MERGEFIELD  
FW\_PRODCDETS\_3\_FWIHT\_TAX\_REFNO }

### 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](http://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 { I  
"N" } Yes { I  
IH  
"Y" }

If No, go to question 8

## Pension scheme or policy details

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

{ MERGEFIELD IHT409\_IHT409\_BOX2 }

**3** Is the scheme or policy registered by HMRC for Income Tax purposes?

No { I  
IH  
"N" } Yes { I  
IH  
"Y" }

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

{ MERGEFIELD IHT409\_IHT409\_BOX4 }

**5** Date of the final guaranteed payment *DD MM YYYY*

{ MERGEFIELD IHT409\_IHT409\_BOX5 \@ "dd MM yyyy" }

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

{ MERGEFIELD IHT409\_IHT409\_BOX6 }

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

£{ MERGEFIELD  
IHT409\_IHT409\_BOX7 \#  
0.00 }

Include this amount in form IHT400, box 56

## Lump sum benefit

<p><b>8</b> 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><b>12</b> 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><b>9</b> 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 No, go to question 15</p>	<p><b>13</b> Name of the pension scheme or title of the personal pension policy from which the lump sum was paid</p> <p>{ MERGEFIELD IHT409_IHT409_BOX13 }</p>
<p><b>10</b> 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 No, go to question 15</p>	<p><b>14</b> 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><b>11</b> 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 No, go to question 15</p>	<p><b>15</b> Amount of the lump sum payment</p> <p>£{ MERGEFIELD IHT409_IHT409_BOX15 }</p> <p>Include this amount in form IHT400, box 56, unless you answered Yes to question 12</p>
	<p><b>16</b> Name of the person who received the lump sum payment and their relationship to the deceased</p> <p>{ MERGEFIELD IHT409_IHT409_BOX16 }</p>

## Transfers of and changes to pension benefits

<p><b>16</b> 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><b>19</b> Name of the pension scheme or title of the personal pension policy</p> <p>{ MERGEFIELD IHT409_IHT409_BOX19 }</p>
<p><b>17</b> 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><b>20</b> 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><b>21</b> Date(s) the benefit was nominated, appointed, assigned, transferred or changed DD MM YYYY</p> <p>{ MERGEFIELD IHT409_2_IHT409_BOX21 }</p>

	<input data-bbox="224 100 264 136" type="checkbox"/> <input data-bbox="375 100 415 136" type="checkbox"/>	Please provide details of the transfer or the changes made to the benefits on page 15 of IHT400
	If you answered No to both questions 17 and 18, go to question 22	

## Contributions to a pension scheme within two years of death

<b>22</b>	Did the deceased or the deceased's employer make any contributions to a pension scheme within the two years before the date of death? { DATE \@ "dd/MM/yyyy" } No {   } Yes {     } "N" "IH" "X"  If No, go to question 25	<b>24</b>	When were the payments made and how much were they for? { MERGEFIELD IHT409_2_IHT409_BOX24 }
<b>23</b>	Who made the payments? { MERGEFIELD IHT409_2_IHT409_BOX23 }		

## Alternatively secured pension funds

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

<b>25</b>	Did the deceased benefit from an alternatively secured pension (ASP) fund as the original scheme member? No {   } Yes {     } "N" "IH" "X"  If No, go to question 33	<b>28</b>	Value of the fund at the date of death £{ MERGEFIELD IHT409_2_IHT409_BOX28 }
<b>26</b>	Scheme administrator's name and address details Title – enter MR, MRS, MISS, MS or other title { MERGEFIELD IHT409_2_IHT409_BOX26_1 } Name { MERGEFIELD IHT409_2_IHT409_BOX26_2 } Postcode { MERGEFIELD IHT409_2_IHT409_BOX26_3 } House or building number { MERGEFIELD IHT409_2_IHT409_BOX26_4 } Rest of address, including house name or flat number { MERGEFIELD IHT409_2_IHT409_BOX26_5 }	<b>29</b>	Value of the fund being used to provide benefits for the deceased's relevant dependants £{ MERGEFIELD IHT409_2_IHT409_BOX29 }
<b>27</b>	Scheme reference number { MERGEFIELD IHT409_2_IHT409_BOX27 }	<b>30</b>	Is the fund being used to purchase an annuity for the deceased's relevant dependant which will come to an end on or before the death of the relevant dependant? No {   } Yes {     } "N" "IH" "X"
		<b>31</b>	Amount of the fund now passing to charity £{ MERGEFIELD IHT409_2_IHT409_BOX31 }  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 { MERGEFIELD IHT409_2_IHT409_BOX31_1 }
		<b>32</b>	Net value chargeable to tax (Question 28 minus question 29 minus question 31) £{ =Box28-Box29-Box31 \# "0.00" }  Include this amount in form IHT400, box 106

# Dependant's pension fund

{  
EM If the date of death was before 6 April 2006 or after 5 April 2011 do not fill in this section.  
BED If the date of death was between 6 April 2006 and 5 April 2007 inclusive, fill in all of this section.  
PBr If the date of death was between 6 April 2007 and 5 April 2011 inclusive, fill in boxes 33 to 37 only.  
ush  
}

<p><b>33</b> Did the deceased benefit from:</p> <ul style="list-style-type: none"> <li>• 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?</li> </ul> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p style="margin-left: 20px;"> <input type="checkbox"/> "N      <input type="checkbox"/> IH  <input type="checkbox"/> "X         </p> <ul style="list-style-type: none"> <li>• a dependant's ASP fund derived from the pension lump sum death benefit of a scheme member who died before the age of 75?</li> </ul> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p style="margin-left: 20px;"> <input type="checkbox"/> -      <input type="checkbox"/> IH  <input type="checkbox"/> "Y         </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 box 34.</p> <p><b>34</b> Name of the scheme member referred to in question 33  <input type="text" value="{ MERGEFIELD IHT409_2_IHT409_BOX34 }"/></p> <p><b>35</b> Original scheme member's date of birth DD MM YYYY  <input type="text" value="{ MERGEFIELD IHT409_2_IHT409_BOX35 }"/></p> <p><b>36</b> Original scheme member's date of death DD MM YYYY  <input type="text" value="{ MERGEFIELD IHT409_3_IHT409_BOX36 }"/></p> <p><b>37</b> Original scheme member's IHT reference (if known)  <input type="text" value="{ MERGEFIELD IHT409_3_IHT409_BOX37 }"/></p> <p><b>38</b> Scheme administrator's name and address details</p> <p>Title – enter MR, MRS, MISS, MS or other title  <input type="text" value="{ MERGEFIELD IHT409_3_IHT400_BOX38_1 }"/></p> <p>Name  <input type="text" value="{ MERGEFIELD IHT409_3_IHT400_BOX38_2 }"/>  <input type="text" value="{ MERGEFIELD IHT409_3_IHT400_BOX38_3 }"/></p> <p>Postcode  <input type="text" value="{ MERGEFIELD IHT409_3_IHT400_BOX38_4 }"/></p> <p>House or building number  <table border="1" style="border-collapse: collapse; text-align: center; width: 100%;"> <tr><td>{</td><td>{</td><td>{</td><td>{</td></tr> <tr><td>FO</td><td>FO</td><td>FO</td><td>FO</td></tr> <tr><td>RM</td><td>RM</td><td>RM</td><td>RM</td></tr> <tr><td>TE</td><td>TE</td><td>TE</td><td>TE</td></tr> <tr><td>XT</td><td>XT</td><td>XT</td><td>XT</td></tr> <tr><td>}</td><td>}</td><td>}</td><td>}</td></tr> </table> </p>	{	{	{	{	FO	FO	FO	FO	RM	RM	RM	RM	TE	TE	TE	TE	XT	XT	XT	XT	}	}	}	}	<p>Rest of address, including house name or flat number</p> <input type="text" value="{ MERGEFIELD IHT409_3_IHT400_BOX38_5 }"/> <input type="text" value="{ MERGEFIELD IHT409_3_IHT400_BOX38_6 }"/> <input type="text" value="{ MERGEFIELD IHT409_3_IHT400_BOX38_7 }"/> <input type="text" value=""/>
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RM	RM	RM	RM																						
TE	TE	TE	TE																						
XT	XT	XT	XT																						
}	}	}	}																						
<p><b>39</b> Scheme reference number  <input type="text" value="{ MERGEFIELD IHT409_3_IHT400_BOX39 }"/></p> <p><b>40</b> Value of the fund at the date of death  <input type="text" value="£{ MERGEFIELD IHT409_3_IHT400_BOX40 }"/></p> <p><b>41</b> Amount of the fund now passing to a qualifying charity  <input type="text" value="£{ MERGEFIELD IHT409_3_IHT400_BOX41_1 }"/></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  <input type="text" value="{ MERGEFIELD IHT409_3_IHT400_BOX41_2 }"/></p> <p><b>42</b> Net value chargeable to tax          (Question 40 minus question 41)  <input 0.00\"="" type="text" value="£{ =Box40-Box41 \# \" }"=""/></p> <p>Include this amount in form IHT400, box 106</p>																									

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