



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'll need to complete a separate form for each pension and benefit.

If you need 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

'HMRC Charter' explains what you can expect from us and what we expect from you. For more information go to www.gov.uk/government/publications/hmrc-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. Use the Inheritance Tax annuity calculator at www.gov.uk/government/publications/inheritance-tax-guaranteed-annuity-calculator

Death benefits

Please complete a separate form for each death benefit payment.

<p>8 Was a death benefit 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 death benefit?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>
<p>9 Was the death benefit 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 death benefit was paid</p> <div style="border: 1px solid black; height: 30px; width: 100%;"></div>
<p>10 Was the death benefit 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 death benefit payment</p> <p>£ <input style="width: 150px;" 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 death benefit payment and their relationship to the deceased</p> <div style="border: 1px solid black; height: 40px; 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 Dates the benefit was nominated, appointed, assigned, transferred or changed DD MM YYYY</p> <p><input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/></p> <p><input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/></p> <p>Please provide details of the transfer or the changes made to the benefits on page 16 of IHT400</p>

Contributions to a pension scheme within 2 years of death

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?

No Yes

If Yes, answer questions 23 and 24

23 Who made the payments?

24 When were the payments made and how much were they for?
