



Name

Date of death

Answer the following questions and give the further details we ask for about the provision for pension(s) made by, or for, the deceased. You should read form D6(Notes) before filling in this form.

1 Did any payments made under a pension scheme or a personal pension policy continue after the deceased's death? **No** **Yes**

If the answer is "Yes" give details below

Include the figure from box PA1 in box F15, page 3, IHT 200.

Total PA1 £

2 Was a lump sum payable under a pension scheme or a personal pension policy as a result of the deceased's death? **No** **Yes**

If the answer is "Yes" give details below

If the lump sum was payable as described in the notes, include the total from box PA2 in box F23, page 3, IHT 200.

Total PA2 £

3 Did the deceased, **within 2 years of the death**

- dispose of any of the benefits payable, or
- make any changes to the benefits to which they were entitled under a pension scheme or a personal pension policy?

No **Yes**

If the answer is "Yes" give details below

4 Did the deceased (or his/her employer) make any contributions to a pension scheme for the deceased, within 2 years of the death? **No** **Yes**

If the answer is "Yes" give details below

5 Did the deceased benefit from an alternatively secured pension fund (ASP) at the time of their death?

Yes

answer question 6

No

go to question 7

6 How did the benefit arise? Please tick the appropriate box

- a. The deceased died (aged 75 or over) with an ASP that they became entitled to as a 'dependent' of someone who died aged 75 or over with an ASP.
- b. The deceased was the original scheme member in their own right.
- c. The deceased died (aged 75 or over) with an ASP that they became entitled to as a '**relevant dependant**' of someone who died aged 75 or more with an ASP.
- d. The deceased died (aged 75 or over) with an ASP that they became entitled to as a '**dependant**' of someone who has died before they reached the age of 75.
- e. The deceased died (aged 75 or over) with an ASP that they became entitled to as a '**relevant dependant**' of someone who died before they reached the age of 75.

answer question 7

answer questions 7 and 8d - 8j

answer questions 7 and 8a - 8g and 8i - 8j

answer questions 7 and 8a - 8g and 8i - 8j

answer questions 7 and 8a - 8g and 8i - 8j

7 Did the deceased benefit under a registered pension scheme, where

- the benefit was unsecured **and**
- they became entitled to the benefit as a '**relevant dependant**' of a person who died aged 75 or over?

Yes

Answer questions 8a - 8f

No

you do not need to answer any further questions on form D6

8 a. What was the original scheme member's name?

b. What was the original scheme member's date of death?

c. What was the original scheme members Capital Taxes reference number? (If known)

d. What is the name of the scheme provider?

e. What is the address of the scheme provider?

f. What is the scheme reference number?

g. What was the value of the fund at the date of the deceased's death?

PA3

h. What is the value of the fund that is now being applied for the benefit of the deceased's 'relevant dependant(s)'?

PA4

i. What is the value of the fund being applied for the benefit of charity?

PA5

j. What is the net value chargeable to tax ?
(box PA3 less boxes PA4 and PA5)

PA6