



About this form

You should fill in this form if:

- your firm is a partnership, including a Limited Liability Partnership (LLP), that includes managing one or more alternative investment funds
- you have made an election under S863H ITTOIA 2005 for your firm to use the new Alternative Investment Fund Managers (AIFM) mechanism introduced by Finance Bill 2014
- one or more individual members of your firm has allocated relevant restricted profits to the AIFM partner in your firm
- some of the allocated profit was due to vest in the tax year for which you are currently preparing returns

This form should be filled in at the same time as the AIFM Partners self-assessment tax return and both forms should be sent directly to the HMRC Alternative Investment Fund Directive (AIFMD) team.

You need to fill in one of these forms for each individual for who there is a deferral or vesting event during the year.

The purpose of the form is to allow HMRC to check that amounts allocated to the AIFM partner have either vested in an individual member, or have expired without vesting, and that these events have been taxed correctly.

What happens now

The return will be processed by HMRC's AIFMD team, they may contact you if any more information is required.

Please return this form to:

HM Revenue and Customs
Wealthy and Mid-Sized Business Compliance
High Net Worth Unit
BX9 1BN

Partnership details

Name of Partnership/LLP

Name of individual member

AIFM Partner UTR

UTR of individual member

Accounting Period End (APE) Date DD MM YYYY

Restricted profits allocated to AIFM partner

1.Restricted Profit Allocated to AIFM Partner	2.Tax Payable by AIFM Partner	3.Tax Paid by AIFM Partner	4.Net amount	5.Cash	6.Instrument

Restricted profits vested

Deferred Cash Renumeration							
7. Originating APE	8. Date Vested	9. Amount due to vest	10. Tax Payable by AIFM Partner	11. Tax Paid by AIFM Partner	Vested		Forfeited
					12. Net Amount	13. Credit for Tax Paid	
						14. Gross	15. Net amount

Instrument (paid up front or deferred)								
16. Originating APE	17. Date Vested	18. Amount due to vest	19. Tax Payable by AIFM Partner	20. Tax Paid by AIFM Partner	Vested			Forfeited
					21. Net Amount	22. Total Number	23. Name of Instruments	
						24. Credit for tax paid	25. Net Amount	