



You should read the notes in the IHT 110 before filling in any particular box on this form or the accompanying form IHT100. An IHT100 must also be completed in all cases. Complete all names and addresses in CAPITALS.

*Note: You should not work out the tax attributable to the alternatively secured pension fund. We will do that for you.*

**Name of original scheme member**

**Date of death**

**Name of dependant or relevant dependant (if applicable)**

**Date of chargeable event**

**1** Name and address of the scheme administrator who will pay any tax due on this transfer.

Name	Address

**2 About the chargeable event**

*Tick one of the following boxes*

Tick box

**2.1** Death of a scheme member who had an alternatively secured pension fund.

**2.2** Death of a relevant dependant with an unsecured or alternatively secured pension fund to which they became entitled on the death of a scheme member who had an alternatively secured pension fund.

**2.3** Relevant dependant ceasing to be a relevant dependant with an unsecured or alternatively secured pension fund to which they became entitled on the death of a scheme member with an alternatively secured pension fund.

**2.4** Or, where 2.1 to 2.3 above do not apply, death of a dependant or relevant dependant who had a dependant's alternatively secured pension fund, where the original scheme member died with an unsecured or alternatively secured pension fund.

**3 About the alternatively secured pension fund**

**3.1** What was the value of the fund at the date of the chargeable event?  
*(box E19 from IHT100)*

**P1** £

**3.2** How much of the fund is going to be used to provide benefits for relevant dependants? (do not put a figure in box P2 if you have ticked box 2.4 above)

**P2** £

**3.3** How much of the fund is passing to charity?

**P3** £

**Chargeable value of the fund** *(box P1 less box P2 less box P3)*

**P4** £