

PENSION NOTIFICATION FORM – DEATH OF MEMBER

This form should be used to notify the Assessor about the death of a pension scheme member. Important details regarding the notification requirements are outlined in **PN221** and **GN62** - **please ensure that you read these documents before you complete this form.**

Pension scheme details	
Pension scheme name	
Pension scheme reference	
Isle of Man tax approval status	
Deceased pension member details	
Member's name	
Member's date of birth	
Member's date of death	
Member's address	
Member's tax reference / NINO <i>(if applicable)</i>	
Member's tax residency	
Deceased person's pension scheme	
Type of pension scheme	
Value of member's funds at distribution	
Is the pension in payment?	Yes / No
<p><small>* For the avoidance of doubt, the Assessor will consider a pension scheme to be in payment if any pension commencement lump sum(s) have been taken from a pension scheme.</small></p>	

<p>A) If pension in payment, please confirm</p> <ul style="list-style-type: none"> the amount of tax charge at the prescribed rate of income tax of 7.5% date of payment <p>* The tax charge is due on or before</p> <ul style="list-style-type: none"> the date on which the funds are distributed; or within 6 months of the date of death. 	<p>Amount:</p> <p>Date:</p>
<p>B) If pension not in payment and there are no beneficiaries, please confirm the name of the executors of the deceased's estate or provide the full details of the distribution of the funds</p>	
<p>C) If pension not in payment and there are beneficiaries, please confirm the following information for each beneficiary:</p> <ul style="list-style-type: none"> name address amount received date of payment 	
Payment details	
<p>Payment details to arrange the income tax charge can be found on our website under payment methods.</p> <p>Please ensure you quote the name of the pension scheme and the name of the member when making a payment.</p>	
Other information	
<p>Other notes <i>(if applicable)</i></p>	
Pension scheme administrator contact details	
<p>Contact name</p>	
<p>Address</p>	
<p>Telephone number / Email address</p>	

Declaration			
I/We confirm the details provided on this form are correct and accurate details to the best of my/our knowledge and belief			
Signature:		Date:	
Printed Name:			
Signature:		Date:	
Printed Name:			

The information provided on this form will be used for the purposes of the administration of the Income Tax Act 1970, the Social Security Contributions and Benefits Act 1992 and any secondary legislation enacted under those primary Acts.

Privacy Notice: To find out more about how we collect and use personal information, contact our office or visit our website at <https://www.gov.im/treasuryprivacynotice>. We will send you a paper copy if you telephone us or write to us using the contact details on this form.

The information provided on this form may also be used for compilation of Government Statistics.

IMPORTANT NOTES

1. This form must be signed by the scheme administrator or the scheme trustee.
2. Please return the completed form to the Income Tax Division, Government Offices, Bucks Road, Douglas, Isle of Man IM1 3TX. Completed forms can be scanned and sent by email to taxpensionsadmin@gov.im
3. The PN referred to above can be found on the [Practice Notes](#) pages of our website www.gov.im.