



**NOTE:**

The GEC 1972 Plan includes provision for death benefits to be held by the Trustee under a discretionary trust to be paid or applied to or for the benefit of persons selected by the Trustee or to your estate.

As the law now stands, if the benefits payable on death are paid to persons selected at the discretion of the Trustee it is understood that these death benefits would not be subject to inheritance tax. For this reason, you have no legal control over the disposition of the death benefits, e.g. by will.

To assist the Trustee, you may use this form to indicate how you would like death benefits to be disposed. Any views, which you express, can of course be changed at any time.

Persons named on the form must be from one or more of the following categories:

- (i) your spouse or civil partner, your parents or descendants, or the spouse of such ancestors or descendants, and the same relatives of your spouse or civil partner, and
- (ii) your brother or sister, uncle or aunt (whether of whole or half blood), or any spouse or descendant of any such person, and the same relatives of your spouse or civil partner, and
- (iii) any individual or individuals entitled to any interest in your estate under your will or testamentary disposition or dispositions, and
- (iv) any individual or individuals towards whose maintenance or support you have contributed in cash or otherwise.

The persons who may be selected by the Trustee as beneficiaries include persons related to you, persons dependant on you or for whom you might have been expected to provide and persons entitled to any interest in your estate under your will. In certain cases a trust set up for these persons may be selected. It will assist the Trustee if you use the column headed 'Relationship to me' to indicate the relationship, if any, or other ground for selection by the Trustee of the person or persons named.

**If you have made a will it is suggested that you show this form to your solicitor before returning it to the Trustee.**

**Nomination of specified dependant**

If you are unmarried at the time of retirement, you may wish to nominate a specified dependant to receive a pension in the event of your death. This expression of wish can be made by completing Form P27, which is available from the Administration team at telent Pensions, Sutherland House, Russell Way, Crawley, RH10 1UH.