

IHT400 Integrated account – user guide

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When to use this guide

Read this guide before attempting to fill in, print and save the form. It gives you hints and tips that will save you time and help you to get it right first time.

Software

The IHT400 integrated account works on Adobe Acrobat 9 standard (or a later version of this software). If you have Adobe Reader software you will be able to fill in the forms, but you will not be able to save the completed forms. As the integrated account consists of a large number of forms, it is not a practical proposition to use the account with the Adobe Reader software and you should instead use the individual versions of the forms which you can find on our website at: www.hmrc.gov.uk under 'Forms' in the Quick Links.

You may be able to find alternative PDF writer software you can download from the Internet, either free or comparatively inexpensively, which will allow you to fill in these forms and save the completed forms. We cannot recommend particular makes of alternative software as we have been unable to test how the forms work with any alternative software.

Downloading

The integrated account is a Portable Document Format (PDF) file containing the entire IHT400 suite of forms and the integrated account user guide.

When opening the file you should choose the option to save the file to disk. We suggest that before downloading, you create a folder to receive the files and then download them direct to that folder. The Adobe software is very particular about where files are stored and we recommend that you keep all your working files in the same folder. You may therefore wish to keep a 'master copy' of the downloaded files in a separate folder.

IHT400 notes

You may need to refer to the IHT400 notes while you are completing the integrated account. To do this you should open a new version of your web browser (such as Internet Explorer) and open the notes in that. You can minimise the notes by clicking on the minimise button on the top right hand

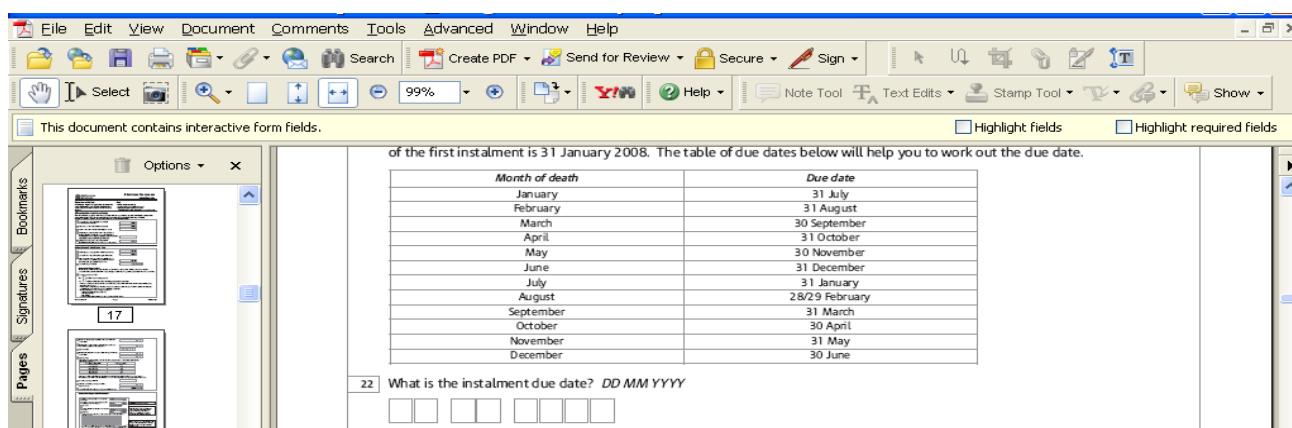
side. That will put an icon in your 'taskbar' (usually along the bottom of the screen). Whenever you need to refer to the notes, click on the icon to open them up.

Making sure you have the latest version

When you open the integrated account you will see a 'pop-up' message telling you the dates of the latest changes to the IHT threshold and interest rate. If you open your saved version of the form, you must make sure that you are using a version which incorporates the latest changes to the threshold and interest rate.

Thumbnails

When you open the form, the first page appears with a series of tabs to the left. Clicking on the tab marked 'pages' will give you a series of thumbnails to help you to move about the forms more quickly. Clicking on the thumbnail for a particular page allows you to move quickly to that page.

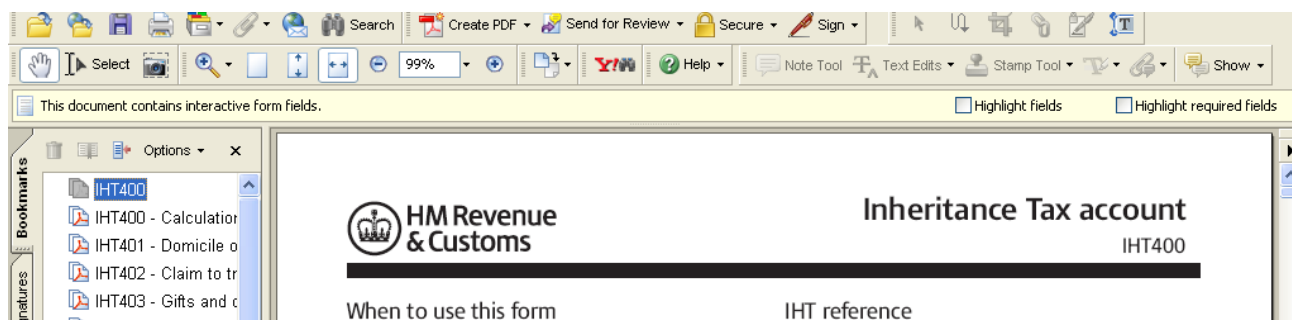


If you right-click in the thumbnail window, you can choose large or small thumbnails. The latter allows you to see many more pages in the same space.

The toolbar at the foot of the form contains a button with a page on it. This allows you to choose whether the forms appear as single or continuous pages – choose whichever you prefer.

Bookmarks

If you would rather see a list of the individual forms on the left hand side instead of the thumbnails, click on the tab marked 'bookmarks' and you will see a list of the individual form numbers and their names. Clicking on the bookmarks will allow you to move quickly around the forms. To switch back to the thumbnails, click on the tab marked 'pages'.



Moving around the forms

As you move the cursor around the form, it will generally appear as an “open hand”. The cursor will change to a vertical line as you move it over a box where data can be entered. To enter data, move the cursor over the relevant box and click the mouse. Then type in the data. Use capitals and lower case as usual. Data can be edited and deleted in the normal way.

Having entered data in a box, when you “tab” to that box again, the data will be highlighted. If you wish to edit or add to the data remember to press the “right” arrow to move to the end of the data. Entering data without moving to the end will overwrite the original data.

Having entered data in a box, use the “tab” key to move onto the next box; or “shift” and “tab” to move back to the previous box.

When “tabbing” to a “tick” box, a dotted line appears around the edge of the box. Pressing “return” will place a tick in the box – pressing “return” again will delete the tick.

Alternatively, you can move the mouse over the tick box. The cursor will change to a “pointing finger”. Clicking the mouse over such a box will place a tick in the box. Clicking again will remove it.

To enter a date, use the format dd/mm/yyyy except on form IHT403 at box 7 when the format is dd/mm/yy.

If there is a drop-down box, click on the arrow to reveal the options and click on your choice to populate the box.

Links from one form to another

The forms have some links between them to help you move around more easily. At boxes 29 to 47 on pages 4 and 5 of the IHT400, if you want to move to the corresponding schedule, just click on the box to the right with the schedule number in it and it will take you to that schedule. To return to where you were, either use the back arrow, the bookmarks or the thumbnails - whichever you prefer.

Calculations

The software will perform a number of calculations for you such as adding up columns, calculating the tax and interest that is payable prior to delivery etc. Where a box calculates figures for you, the cursor will not change shape as you move over the box and you will not be able to enter data in that box.

Because the software can continuously recalculate the IHT position for you, entering data can be slow – especially on slower computers. To overcome this, there are three buttons (that do not print) to the left of page 1 of IHT400. These allow you to turn the recalculation function on and off. Click on the relevant button to activate it. With the recalculation function turned off, you can enter the data quickly and then return to page 1 to turn the function back on to see the results. The button named “Form” recalculates the whole form. We recommend you use it before you print off your final version – just in case you have forgotten to turn the recalculation on at an earlier stage!

Note also that the recalculation defaults to “on” when you first open the software, but it remembers the previous setting as you open different files. Thus if you have switched the recalculate function off for one file, it will remain off when you open the next file.

If switched on, the recalculation function is triggered every time you tab out of a box. At the end of one form you will tab to the first box of the next form. If you want to see the result of the data

entered on a form, use “shift” and “tab” to move to the *previous* box on the form. This will activate the recalculation function and you can see the result, before tabbing forward to the next form.

Automatic filling

The IHT400 will automatically calculate based on the data you put into the form. The schedules will calculate within each schedule, but will not automatically copy the totals on the schedules on to the IHT400 itself. When you have completed all the necessary schedules, you will need to fill in pages 6 to 10 of form IHT400 yourself. To help you with this, where there is an instruction in brackets on pages 6, 7 or 10 telling you which box on the schedule to copy the figure from, clicking on that instruction will take you to the correct box on the schedule. You can use the back arrow to return to where you were on the IHT400.

IHT400 calculation

Once you have filled in the IHT400 and the schedules you should go to the IHT400 calculation. The ‘Simple Inheritance Tax calculation’ on page 11 of form IHT400 will not work on the integrated account. In all cases the tax is instead calculated using the form IHT400 calculation. Most of the necessary data will be automatically carried forward from the IHT400 to the IHT400 calculation, but you will still need to work through the calculation to ensure that the calculation is correct.

In particular you should pay attention to the following:

1. Successive charges relief

If you are deducting successive charges relief you should fill in boxes 10, 11, 12, 14 and 16. The relief due will be calculated for you.

2. Instalments

If you wish to pay by instalments on all of the instalment option assets (column B IHT400), the value of the assets on which instalments are available is automatically shown on box 19. If some of the assets have been sold, or you wish to pay the tax now, you should add up the value of those assets and enter the figure in box 20.

3. Double taxation relief

If you are deducting double taxation relief from instalment option assets you will need to fill in boxes 28 and 34 (the rest will automatically fill and calculate. You go through the same process for double taxation relief on non-instalment assets by filling in boxes 43 and 51.

4. Interest

The calculation will work out the interest on tax paid by instalments and not paid by instalments based on the date of death entered at box 2 form IHT400.

Saving the forms

Instead of saving a complete copy of the whole form (which will take up a lot of space on your computer), we recommend that you save just the data in a data file. This means that you only need one master version of the IHT400 suite. To save a data file, when you are ready to save your work

- Select File, Form Data, Export from form
- Change the folder to the one where the file for the IHT400 is stored
- Give the file a name
- Select Save

This will save the file as yourname.fdf. Remember however to say “No” to the prompt for saving changes to IHT400 when you come to close that file. (If you do not, you will save that file’s data on your master copy of IHT400!)

When you come to open the file again, select File and Open in the normal way and navigate to the relevant folder. To find the data files you will need to change the "File type" line at the bottom of the Open dialog box to "All files". Double-click on the relevant data file and the software will open the IHT400 and re-populate the form with the data.

Printing

Be careful! If you simply click on 'print' and 'ok' the software will print out the whole of the IHT400 and all of the 23 schedules. To avoid printing pages you don't need, follow the instructions below.

Acrobat will allow you to print the whole form, the current page or a continuous range of pages, for example 1,2 & 3.

If you want to print, say, pages 3, 4 and 8, you must select the relevant pages before selecting the print option. Click on the "Thumbnails" tab, then click on the vertical bar dividing the window and drag it to the right to display most of the pages. Then, hold down "Ctrl" and click on the thumbnail of the pages required. Release "Ctrl", then select "File" and "Print". Under 'Print range' the "selected pages" radio button will be enabled – click on "OK" to print the pages.

Help

The forms will work as described if you use the correct version of the Adobe Acrobat software and follow the instructions given.

Unfortunately, we are unable to give general advice about how to use the forms on your IT equipment as the specifications of computers vary so widely.

If, however, having followed these instructions you are still having difficulties with the IHT400 integrated account, please call our IHT & Probate helpline on 0845 30 20 900 during office hours Monday to Friday and we will see what we can do to help.

When to use this form

Fill in this form if:

- the deceased died on or after 18 March 1986, and
- there is Inheritance Tax to pay, or
- there is no Inheritance Tax to pay, but the estate does not qualify as an excepted estate.

The *IHT400 Notes*, page 1, give details about excepted estates.

Deadline

You must send this form to us within 12 months of the date of death. Interest will be payable after six months.

The Inheritance Tax (IHT) account

The account is made up of this form and separate Schedules. You will have to fill in some of the Schedules.

To help you get started

- Gather the deceased's papers and the information you have about their estate. Make a list of their assets, liabilities, investments and other financial interests and any gifts made.
- Fill in boxes 1 to 28 then work through boxes 29 to 48 of this form to identify which Schedules you will need. If you do not have them all:
 - download them from [hmrc.gov.uk/inheritancetax](https://www.hmrc.gov.uk/inheritancetax)
 - or
 - phone the helpline to request them.
- Fill in the Schedules before moving on to complete this form.

IHT reference number

If there is any tax to pay, you will need to apply for an IHT reference number and payslip before you send this form to us. You can apply online at [hmrc.gov.uk/inheritancetax](https://www.hmrc.gov.uk/inheritancetax) or fill in form IHT422 *Application for an Inheritance Tax reference* and send it to us. Apply for a reference at least two weeks before you plan to send us this form.

Filling in this form

- Use the *IHT400 Notes* to help you fill in this form.
- Fill in the form in black or blue ink.
- Make full enquiries so you can show that the figures you give and the statements you make are correct.
- If an instrument of variation has been signed before applying for a grant, fill in the form to show the effect of the Will/intestacy and instrument together – see *IHT400 Notes*.

Answer all the questions and fill in the boxes to help us process your form.

Help

For more information or help, or another copy of this form:

- go to [hmrc.gov.uk/inheritancetax](https://www.hmrc.gov.uk/inheritancetax)
- phone our helpline on **0845 30 20 900**
 - if calling from outside the UK, phone **+44 115 974 3009**.

About the deceased

<p>1 Deceased's name</p> <p>Title – enter MR, MRS, MISS, MS or other title</p> <input type="text"/> <p>Surname</p> <input type="text"/> <p>First name(s)</p> <input type="text"/>	<p>4 Was the deceased male or female?</p> <p>Male <input type="checkbox"/> Female <input type="checkbox"/></p>
<p>2 Date of death DD MM YYYY</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<p>5 Deceased's date of birth DD MM YYYY</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<p>3 IHT reference number (if known) See note at the top of this form</p> <input type="text"/>	<p>6 Where was the deceased domiciled at the date of death? See <i>IHT400 Notes</i> for information about domicile.</p> <ul style="list-style-type: none"> • England and Wales <input type="checkbox"/> • Scotland <input type="checkbox"/> • Northern Ireland <input type="checkbox"/> • other country <input type="checkbox"/> specify country in box below <input type="text"/> <p>If the deceased was not domiciled in the UK, fill in IHT401 now, and then the rest of this form.</p>

If the deceased was domiciled in Scotland at the date of death

7 Has the legitim fund been discharged in full following the death? See IHT400 Notes

Yes Go to box 8

No Please provide a full explanation in the 'Additional information' boxes, pages 15 and 16

Deceased's details

8 Was the deceased:

- married or in a civil partnership
- single
- widowed or a surviving civil partner
- divorced or a former civil partner?

9 If the deceased was married or in a civil partnership at the time of their death, on what date did the marriage or registration of the civil partnership take place?

DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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10 Who survived the deceased? Tick all that apply

- a spouse or civil partner
- brothers or sisters
- parents
- children number
- grandchildren number

11 Deceased's last known permanent address

Postcode

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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House number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Rest of address, including house name or flat number

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

12 Was the property in box 11 owned or part-owned by the deceased or did the deceased have a right to live in the property? Do not tick Yes to this question if the deceased was only renting the property

Yes Go to box 13

No Give details below. For example, 'deceased lived with daughter' or 'address was a nursing home'

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

13 Deceased's occupation, or former occupation if retired, for example, 'retired doctor'

<input type="text"/>

14 Deceased's National Insurance number (if known)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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15 Deceased's Income Tax number or Unique Taxpayer Reference (UTR) (if known)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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16 Did anyone act under a power of attorney granted by the deceased during their lifetime? This may have been a general, enduring or lasting power of attorney.

No

Yes Please enclose a copy of the power of attorney

Contact details of the person dealing with the estate

For example, a solicitor or executor.

17 Name and address of the firm or person dealing with the estate Name <input type="text"/> <input type="text"/> Postcode <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> House or building number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Rest of address, including house name or flat number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	20 DX number and town (if used) <input type="text"/> <input type="text"/>
18 Contact name if different from box 17 <input type="text"/>	21 Contact's reference <input type="text"/>
19 Phone number <input type="text"/>	22 Fax number <input type="text"/>
	23 If we have to repay any overpaid Inheritance Tax, we need to know who to make the cheque out to. Do you want any cheque we send to be made out to the firm or person shown at box 17? Yes <input type="checkbox"/> Go to box 24 No <input type="checkbox"/> Give the name(s) here, as you would like them to appear on the cheque <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Deceased's Will

24 Did the deceased leave a Will? No <input type="checkbox"/> Go to box 29 Yes <input type="checkbox"/> Go to box 25. Please enclose a copy of the Will and any codicils when sending us your account. If an instrument of variation alters the amount of Inheritance Tax payable on this estate, please also send a copy	26 What happened to the property given as the deceased's residence in the Will? <i>If the deceased sold the property but used all the sale proceeds to buy another main residence for themselves and this happened more than once, there is no need to give details of all the events. Simply say that the 'residence was replaced by the current property'. In all other cases give details of exactly what happened to the property, and give the date of the event(s)</i> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
25 Is the address of the deceased as shown in the Will the same as the deceased's last known permanent address (at box 11)? No <input type="checkbox"/> Go to box 26 Yes <input type="checkbox"/> Go to box 27	

Items referred to in the Will but not included in the estate

Only fill in boxes 27 and 28 if the deceased left a Will. If they did not go to box 29.

27 Are you including on this form all assets specifically referred to in the Will?
For example, land, buildings, personal possessions, works of art or shares

No Go to box 28

Yes Go to box 29

28 Items referred to in the Will and not included on this form. Any gifts should be shown on form IHT403

Items given away as gifts, sold or disposed of before the deceased's death	Who was the item given or sold to, or what happened to it?	Date of gift, sale or disposal	Value of the item at the date of gift, sale or disposal £	If the item was sold, what did the deceased do with the sale proceeds?

What makes up your Inheritance Tax account – Schedules

To make a complete account of the estate you may need to complete some separate Schedules.

Answer the following questions by ticking the 'No' or 'Yes' box.

29 **Transfer of unused nil rate band**
Do you want to transfer any unused nil rate band from the deceased's spouse or civil partner who died before them?

No Yes Use Schedule **IHT402**

30 **Gifts and other transfers of value**
Did the deceased make any lifetime gifts or other transfers of value on or after 18 March 1986? See IHT400 Notes

No Yes Use Schedule **IHT403**

31 **Jointly owned assets**
Did the deceased jointly own any assets (other than business or partnership assets) with any other person(s)?

No Yes Use Schedule **IHT404**

32 **Houses, land, buildings and interests in land**
Did the deceased own any houses, land or buildings or have rights over land in the UK in their sole name?

No Yes Use Schedule **IHT405**

33 **Bank and building society accounts**
Did the deceased hold any bank or building society accounts in their sole name, including cash ISAs, National Savings and Premium Bonds?

No Yes Use Schedule **IHT406**

34 **Household and personal goods**
Did the deceased own any household goods or personal possessions?

No Yes Use Schedule **IHT407**

If the deceased did not own any household goods or personal possessions or they do not have any value, please explain the circumstances in the 'Additional information' boxes on pages 15 and 16.

35 **Household and personal goods donated to charity**
Do the people who inherit the deceased's household goods and personal possessions want to donate some or all of them to a qualifying charity and deduct charity exemption from the value of the estate?
For example, they may wish to donate the deceased's furniture to a charity shop

No Yes Use Schedule **IHT408**

What makes up your Inheritance Tax account – Schedules continued

To make a complete account of the estate you may need to complete separate Schedules.

Answer the following questions by ticking the 'No' or 'Yes' box.

<p>36 Pensions</p> <p>Did the deceased have any provision for retirement other than the State Pension? <i>For example, a pension from an employer, a personal pension policy (or an alternatively secured pension)</i></p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT409</p>	<p>44 Foreign assets</p> <p>Did the deceased own any assets outside the UK either in their sole name or jointly with others?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT417</p>
<p>37 Life assurance and annuities</p> <p>Did the deceased pay premiums on any life assurance policies, annuities or other products which are payable either to their estate, to another person or which continue after death?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT410</p>	<p>45 Assets held in trust</p> <p>Did the deceased have any right to benefit from any assets held in trust (including the right to receive assets held in a trust at some future date)?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT418</p>
<p>38 Listed stocks and shares</p> <p>Did the deceased own any listed stocks and shares or stocks and shares ISAs (excluding control holdings)?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT411</p>	<p>46 Debts owed by the deceased</p> <p>Do you wish to include a deduction from the estate for debts and liabilities of the following types:</p> <ul style="list-style-type: none">• money that was spent on behalf of the deceased and which was not repaid• loans• liabilities related to a life assurance policy where the sum assured will not be fully reflected in the estate• debts that the deceased guaranteed on behalf of another person? <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT419</p>
<p>39 Unlisted stocks and shares and control holdings</p> <p>Did the deceased own any unlisted stocks and shares (including AIM and OFEX), or any control holdings of any listed shares?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT412</p>	<p>47 National Heritage assets</p> <p>Is any asset already exempt or is exemption now being claimed, on the grounds of national, scientific, historic, artistic, scenic or architectural interest? Or does any such asset benefit from an Approved Maintenance Fund for the upkeep and preservation of National Heritage assets?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT420</p> <p>If you answered Yes to any of questions 29 to 47, please fill in the Schedule for that asset. The Schedule number is shown at the end of each question.</p>
<p>40 Business relief, business and partnership interests and assets</p> <p>Do you want to deduct business relief from any business interests and assets owned by the deceased or a partnership in which they were a partner?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT413</p>	<p>48 Do you have all of the Schedules you need?</p> <p>No <input type="checkbox"/></p> <ul style="list-style-type: none">• download the Schedules from hmrc.gov.uk/inheritancetax or• phone us on 0845 30 20 900 (+44 115 974 3009 from outside the UK) <p>When you have all the Schedules you need, fill them in before you go to box 49.</p> <p>Yes <input type="checkbox"/> <i>Fill in the Schedules now before going to box 49</i></p>
<p>41 Farms, farmhouses and farmland</p> <p>Do you want to deduct agricultural relief from any farmhouses, farms or farmland owned by the deceased?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT414</p>	
<p>42 Interest in another estate</p> <p>Was the deceased entitled to receive any legacy or assets from the estate of someone who died before them and that they had not received before they died?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT415</p>	
<p>43 Debts due to the estate</p> <p>Was the deceased owed any money by way of personal loans or mortgage at the date of death?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT416</p>	

Estate in the UK

Use this section to tell us about assets owned by the deceased in the UK. You should include all assets owned outright by the deceased and the **deceased's share of jointly owned** assets. You will need to copy figures from the Schedules you have filled in. Any assets the deceased had outside the UK should be shown on form IHT417 *Foreign assets* and **not** in boxes 49 to 96.

Jointly owned assets

Enter '0' in the box if the deceased did not own any of the assets described.

	Column A	Column B
49 Jointly owned assets (form IHT404, box 5)		£ <input type="text"/>
50 Jointly owned assets (form IHT404, box 10)	£ <input type="text"/>	

Assets owned outright by the deceased

Enter the value of the assets owned outright by the deceased in the amount boxes attached to each question. Enter '0' in the box if the deceased did not own any of the assets described.

51 Deceased's residence (except farmhouses and jointly owned houses) (form IHT405, box 7). Include the value of jointly owned houses at box 49 and farmhouses at box 68 instead		£ <input type="text"/>
52 Bank and building society accounts in the deceased's sole name (form IHT406, box 1)	£ <input type="text"/>	
53 Cash (in coins or notes) and uncashed traveller's cheques	£ <input type="text"/>	
54 Premium Bonds and National Savings & Investments products (form IHT406, box 5)	£ <input type="text"/>	
55 Household and personal goods (form IHT407, box 6)	£ <input type="text"/>	
56 Pensions (form IHT409, boxes 7 and 15). Include the value of any pensions arrears due at the date of death	£ <input type="text"/>	
57 Life assurance and mortgage protection policies (form IHT410, box 6)	£ <input type="text"/>	
58 Total of all the figures in column A (boxes 50 to 57)	£ <input type="text"/>	
59 Total of all the figures in column B (boxes 49 + 51)		£ <input type="text"/>

Estate in the UK continued

	Column A	Column B
60 Copy the figure from box 58	£ <input type="text"/>	
61 Copy the figure from box 59		£ <input type="text"/>
62 UK Government and municipal securities (form IHT411, box 1), but include dividends and interest at box 64	£ <input type="text"/>	
63 Listed stocks, shares and investments that did not give the deceased control of the company (form IHT411, box 2)	£ <input type="text"/>	
64 Dividends or interest on stocks, shares and securities	£ <input type="text"/>	
65 Traded unlisted and unlisted shares except control holdings (form IHT412, box 1 and box 2)	£ <input type="text"/>	
66 Traded unlisted and unlisted shares except control holdings (see IHT412 Notes Paying tax by instalments)		£ <input type="text"/>
67 Control holdings of unlisted, traded unlisted and listed shares (form IHT412, box 3, box 4 and box 5)		£ <input type="text"/>
68 Farms, farmhouses and farmland (give details on forms IHT414 and IHT405)		£ <input type="text"/>
69 Businesses including farm businesses, business assets and timber		£ <input type="text"/>
70 Other land, buildings and rights over land (give details on form IHT405)		£ <input type="text"/>
71 Interest in another estate (form IHT415, box 7)		£ <input type="text"/>
72 Interest in another estate (form IHT415, box 9)	£ <input type="text"/>	
73 Debts due to the estate (form IHT416, box 3 total)	£ <input type="text"/>	
74 Income Tax or Capital Gains Tax repayment	£ <input type="text"/>	
75 Trust income due to the deceased - see IHT400 Notes	£ <input type="text"/>	
76 Other assets and income due to the deceased (enter details in the 'Additional information' boxes on pages 15 and 16 of this form if not given elsewhere)	£ <input type="text"/>	
77 Total of all the figures in column A (boxes 60 to 65 and 72 to 76)	£ <input type="text"/>	
78 Total of all the figures in column B (boxes 61 to 71)		£ <input type="text"/>
79 Gross total of the estate in the UK (box 77 + box 78)	£ <input type="text"/>	

Deductions from the estate in the UK incurred up to the date of death

- 80 Mortgages, secured loans and other debts payable out of property or assets owned outright by the deceased and shown in column B on pages 6 and 7.** For example, a mortgage secured on the deceased's house or a loan secured on a business. Enter the name of the creditor and say which property or asset the deduction relates to and describe the liability. Please provide copies of any written evidence of the debts.

Name of creditor	Property or asset and description of liability	Amount £
Total mortgages and secured loans		£

- 81 Funeral expenses**

	Funeral costs	£
	Headstone	£
Other costs (please specify)		
	Total cost of funeral	

- 82 Other liabilities**

Enter any other liabilities that have not been shown in boxes 80 or 81. For example, outstanding gas and electricity bills, credit card balances, nursing home fees or income tax.

Creditor's name and description of the liability	Amount £	
Total other liabilities		£

Deductions from the estate in the UK continued

Deductions summary

	Column A	Column B
83 Box 80 figure		£ <input type="text"/>
84 Total of Box 81 and box 82	£ <input type="text"/>	
85 Box 77 minus box 84. If the result is a minus figure enter '0' in the box and enter the deficit in box 88	£ <input type="text"/>	
86 Box 78 minus box 83. If the result is a minus figure enter '0' in the box and enter the deficit in box 87		£ <input type="text"/>
87 Enter the deficit figure from box 86 (if there is one)	£ <input type="text"/>	
88 Enter the deficit figure from box 85 (if there is one)		£ <input type="text"/>
89 Box 85 minus box 87	£ <input type="text"/>	
90 Box 86 minus box 88		£ <input type="text"/>
91 Total estate in the UK (box 89 plus box 90)	£ <input type="text"/>	

Exemptions and reliefs

- 92 Exemptions and reliefs deducted from the assets in the deceased's sole name shown in column A on pages 6 and 7 – see *IHT400 Notes*. If you are deducting spouse or civil partner exemption, enter the spouse or civil partner's full name, date and country of birth and their domicile. If you are deducting charity exemption, enter the full name of the charity, country of establishment and the HMRC charities reference, if available. Do not include exemptions or reliefs on jointly owned assets, these should be deducted on form IHT404, at box 9. Do not deduct transferable nil rate band here or at box 93. It should be deducted at box 114 or box 2 IHT 400 calculation.

Describe the exemptions and reliefs you are deducting. For example 'cash gift to charity in the Will' and show how the amount has been calculated - please use the 'Additional information' boxes on pages 15 and 16 of this form if you need more space.	Amount deducted £
Total exemptions and reliefs from assets in column A	£ <input type="text"/>

Exemptions and reliefs continued

93	<p>Exemptions and reliefs deducted from the assets in the deceased's sole name shown in column B on pages 6 and 7 – see IHT400 Notes. If you are deducting spouse or civil partner exemption enter the spouse or civil partner's full name, date and country of birth and their domicile and/or, if you are deducting charity exemption enter the full name of the charity, the country of establishment and the HMRC charities reference, if available (unless already given at box 92). Do not include exemptions or reliefs on jointly owned assets, these should be deducted on form IHT404, at box 4.</p>	
	Describe the exemptions and reliefs you are deducting. For example, 'agricultural relief on farm' and show how the amount has been calculated – please use the 'Additional information' boxes on pages 15 and 16 if you need more space.	Amount deducted £
	Total exemptions and reliefs from assets in column B	£
94	Box 89 minus box 92	£
95	Box 90 minus box 93	£
96	Total net estate in the UK, after exemptions and reliefs (box 94 plus box 95)	£

Other assets taken into account to calculate the tax

	Column A	Column B
97	Foreign houses, land, businesses and control holdings (form IHT417, box 5)	£
98	Other foreign assets (form IHT417, box 10)	£
99	Assets held in trust on which the trustees would like to pay the tax now (form IHT418, box 12)	£
100	Assets held in trust on which the trustees would like to pay the tax now (form IHT418, box 17)	£
101	Nominated assets. Include details of the nominated assets in the 'Additional information' boxes on pages 15 and 16 – see IHT400 Notes	£
102	Box 98 plus box 100 plus box 101	£
103	Box 97 plus box 99	£
104	Gifts with reservation and pre-owned assets (IHT403, box 17)	£
105	Assets held in trust on which the trustees are not paying the tax now (form IHT418, box 18)	£
106	Alternatively secured pension fund(s) (form IHT409, boxes 32 and 42 – only where the date of death is between 6 April 2006 and 5 April 2007 inclusive)	£
107	Total other assets taken into account to calculate the tax (box 102 plus boxes 103, 104, 105 and 106)	£
108	Total chargeable estate (box 96 plus box 107)	£

Working out the Inheritance Tax

i If there is no Inheritance Tax to pay, you do not need to fill in this page and should go to box 119 on page 12.

109 Does any part of the estate qualify for the Reduced rate of Inheritance Tax (36%)? See *IHT400 Notes page 52*

No Go to box 110

Yes You will need to complete form *IHT430 Reduced rate of Inheritance Tax*

Paying Inheritance Tax by instalments

Instead of paying all of the Inheritance Tax at once you may pay some of it in 10 annual instalments (that is, one instalment each year for 10 years). You can pay by instalments on any assets shown in **column B** on pages 6 and 7 that have not been sold. Interest will be payable on the instalments. The total value of the assets on which you may pay the tax by instalments is box 95 plus boxes 97 and 99 (if any).

110 Do you wish to pay the tax on the amounts shown in boxes 95, 97 plus 99 by instalments?

Yes If any of the assets in column B have been sold, write the total value of those assets here

£

Go to 'Simple Inheritance Tax calculation' below

Simple Inheritance Tax calculation

You can use the simple calculation in boxes 111 to 117 to work out the Inheritance Tax on the estate as long as the following apply:

- you are paying the tax on or before the last day of the sixth month after the death occurred so no interest is payable
- you want to pay all of the tax now and not pay by instalments on property in column B (see note above about paying Inheritance Tax by instalments)
- the total of any lifetime gifts is below the Inheritance Tax nil rate band
- you are not deducting double taxation relief on any foreign assets (see *note on IHT400 Calculation in IHT400 Notes*)
- you are not deducting successive charges relief on assets inherited by the deceased in the last five years from another estate on which Inheritance Tax was paid (see *note on IHT400 Calculation*)
- the estate does not qualify for the reduced rate of Inheritance Tax (36%).

If the simple calculation does not apply to you, you will need to use either form *IHT400 Calculation* or form *IHT 430 Reduced rate of Inheritance Tax* to work out the Inheritance Tax due then continue to fill in this form at box 118.

111 Total chargeable value of gifts made by the deceased within the seven years before their death (form *IHT403*, box 7)

£

112 Aggregate chargeable transfer (box 108 plus box 111)

£

113 Inheritance Tax nil rate band at the date of death
— See *IHT400 Rates and Tables*

£

114 Transferable nil rate band (form *IHT402*, box 20)

£

115 Total nil rate band (box 113 plus box 114)

£

116 Value chargeable to tax (box 112 minus box 115)

£

117 Inheritance Tax (box 116 multiplied by 40%)

£ ·

Direct Payment Scheme

This is a scheme under which participating banks and building societies will release funds from the deceased's accounts directly to HM Revenue & Customs to pay Inheritance Tax. For National Savings & Investments, see the note on page 14.

118 Do you wish to use the Direct Payment Scheme?

No

Yes

Fill in form IHT423 (you will need a separate form for each bank and building society account concerned)

Declaration

119 I/We wish to apply for the following type of grant (see note 'Grant of representation' in IHT400 Notes to decide on the type of grant)

- Probate
- Confirmation
- Letters of Administration
- Letters of Administration with Will annexed
- Other (please specify)

To the best of my/our knowledge and belief, the information I/we have given and the statements I/we have made in this account and the Schedules attached (together called 'this account') are correct and complete. Please tick the Schedules you have filled in.

IHT401 <input type="checkbox"/>	IHT408 <input type="checkbox"/>	IHT415 <input type="checkbox"/>
IHT402 <input type="checkbox"/>	IHT409 <input type="checkbox"/>	IHT416 <input type="checkbox"/>
IHT403 <input type="checkbox"/>	IHT410 <input type="checkbox"/>	IHT417 <input type="checkbox"/>
IHT404 <input type="checkbox"/>	IHT411 <input type="checkbox"/>	IHT418 <input type="checkbox"/>
IHT405 <input type="checkbox"/>	IHT412 <input type="checkbox"/>	IHT419 <input type="checkbox"/>
IHT406 <input type="checkbox"/>	IHT413 <input type="checkbox"/>	IHT420 <input type="checkbox"/>
IHT407 <input type="checkbox"/>	IHT414 <input type="checkbox"/>	IHT430 <input type="checkbox"/>

I/We have made the fullest enquiries that are reasonably practicable in the circumstances to find out the open market value of all the items shown in this account.

The value of items in the box(es) listed below are provisional estimates which are based on all of the information available to me/us at this time.

I/We will tell HM Revenue & Customs the exact value(s) as soon as I/we know it and I/we will pay any additional tax and interest that may be due.

List the boxes in the account that are provisional here.

Where Schedule IHT402 has been filled in I/we declare that to the best of my/our knowledge and belief:

- the deceased and their spouse or civil partner were married or in a civil partnership at the date the spouse or civil partner died
- where a Deed of Variation has not been provided there has been no change to the people who inherited the estate of the spouse or civil partner.

I/We understand that I/we may be liable to prosecution if I/we deliberately conceal any information that affects the liability to Inheritance Tax arising on the deceased's death, or if I/we deliberately include information in this account which I/we know to be false.

I/We understand that I/we may have to pay financial penalties if this account is delivered late or contains false information, or if I/we fail to remedy anything in this account which is incorrect in any material respect within a reasonable time of it coming to my/our notice.

I/We understand that the issue of the grant does not mean that:

- I/we have paid all the Inheritance Tax and interest that may be due on the estate, or
- the statements made and the values included in this account are accepted by HM Revenue & Customs.

I/We understand that HM Revenue & Customs :

- will only look at this account in detail after the grant has been issued
- may need to ask further questions and discuss the value of items shown in this account
- may make further calculations of tax and interest payable to help the persons liable for the tax to make provision to meet the tax liability.

I/We understand that I/we may have to pay interest on any unpaid tax according to the law where:

- I/we have elected to pay tax by instalments
- additional tax becomes payable for any reason.

Each person delivering this account, whether as executor, intending administrator or otherwise must sign on page 13 to indicate that they have read and agreed the statements above.

Declaration continued

Surname

First name(s)

Postcode

House number

Rest of address, including house name or flat number

Phone number

Signature

Date *DD MM YYYY*

Surname

First name(s)

Postcode

House number

Rest of address, including house name or flat number

Phone number

Signature

Date *DD MM YYYY*

Surname

First name(s)

Postcode

House number

Rest of address, including house name or flat number

Phone number

Signature

Date *DD MM YYYY*

Surname

First name(s)

Postcode

House number

Rest of address, including house name or flat number

Phone number

Signature

Date *DD MM YYYY*

Checklist

For more information read the relevant page in the IHT400 Notes.

Use the checklist to remind you of:

- the actions you should take, and
- the additional information you should include when sending the Inheritance Tax forms to us.

- If the deceased died leaving a Will, provide a copy of the Will, and any codicils.

No Yes

- If the estate has been varied in any way and the variation results in either an increase or decrease in the amount of tax, provide a copy of the instrument of variation.

No Yes

- Any professional valuation of stocks and shares.

No Yes

- Any professional valuation of household effects or personal possessions.

No Yes

- Any professional valuation of houses, land and buildings.

No Yes

- A copy of any insurance policy (and annuity, if appropriate) where the deceased was paying the premiums for the benefit of someone else and any trust documents if the policy has been written in trust.

No Yes

- A copy of any trust deed(s), if the trustees are paying tax at the same time as you apply for the grant.

No Yes

- Any evidence of money owed to the deceased, including loan agreements and related trusts or policies and any evidence of the debts being released.

No Yes

- A copy of any joint life assurance policy or policy on the life of another person.

No Yes

- A copy of any structural survey and/or correspondence with the loss adjuster about any structurally damaged property.

No Yes

- If you are deducting agricultural relief, a plan of the property and a copy of the lease or agreement for letting (where appropriate).

No Yes

- If you are deducting business relief, a copy of the partnership agreement (where appropriate) and the last three years' accounts.

No Yes

- If you are deducting double taxation relief or unilateral relief, provide evidence of the foreign tax, in the form of an assessment of the foreign tax, a certificate of the foreign tax paid and (if available) the official receipt.

No Yes

- Any written evidence of debts to close friends or family.

No Yes

- Have all executors signed page 13 of this form?

No Yes

- If you have calculated your own tax, have you enclosed the calculation with this form and arranged to pay the tax?

No Yes

- If you are applying for a grant, have you enclosed form IHT421 *Probate summary*?

No Yes

Direct Payment Scheme (if used)

- If you are using the Direct Payment Scheme, have you sent a form IHT423 to each organisation from which funds will be provided? *See IHT423*

No Yes

- If you want HM Revenue & Customs to call for payment from National Savings & Investments, send us a letter detailing the investments to be used, how much of the tax is to be paid by National Savings & Investments and official letters from the relevant National Savings & Investments office stating the value of those investments.

- If you want HM Revenue & Customs to call for payment from British Government stock, send us a letter detailing the investments to be used and how much of the tax is to be paid by Government stock.

For more information on paying by National Savings or British Government stocks go to [hmrc.gov.uk](https://www.hmrc.gov.uk) or phone the helpline for a copy of the IHT11 *Payment of Inheritance Tax from National Savings or from British Government stock*.

Return addresses and contact details

- If you are applying for a grant in England, Wales or Northern Ireland or confirmation in Scotland you should send the forms to: (the DX addresses are for solicitors, practitioners and banks)

HM Revenue & Customs

Trusts & Estates
Inheritance Tax
Ferrers House
PO Box 38
Castle Meadow Road
NOTTINGHAM
NG2 1BB
DX 701201 NOTTINGHAM 4
Phone: **0845 30 20 900**

- If you want to know more about any particular aspect of Inheritance Tax or have specific questions about completing the forms:
 - go to hmrc.gov.uk/inheritancetax, or
 - phone the Probate and Inheritance Tax Helpline on **0845 30 20 900** (+44 115 974 3009 from outside the UK).
- If you need a copy of any of our forms or leaflets you can download them from our website or phone the Probate and Inheritance Tax Helpline to order them.

Additional information

Use this space:

- to explain the circumstances where the deceased did not own any household effects or personal possessions or they do not have any value (box 34)
- to give us any additional information we ask for, including details of:
 - any claim for discharge of legal rights (box 7)
 - other assets and income due to the deceased (box 76)
 - nominated assets (box 101)
 - successive charges relief (IHT400 Calculation, box 10)
 - why any debts that are not being repaid out of the estate are still being deducted against the estate (box 80 or 82).

Additional information continued

Additional information continued

Empty rectangular box for additional information.

Empty rectangular box for additional information.

 If you need more space, please continue on a separate sheet.

When to use this form

Fill in this form if you have already filled in the form IHT400 up to and including box 109, the simple calculation is not suitable and you now wish to work out the Inheritance Tax yourself.

Help

For more information or help:

- go to www.hmrc.gov.uk/inheritancetax/
- phone our helpline on **0845 30 20 900**
– if calling from outside the UK, phone **+44 115 974 3009**.

Gifts and other transfers of value

If the deceased made any gifts or other transfers of value in the seven years before they died, the chargeable value of these gifts and transfers will reduce the amount of the Inheritance Tax nil rate band available to the estate on death.

Fill in the boxes below to find out the amount of the nil rate band available on death.

1	Inheritance Tax nil rate band at the date of death <i>See IHT400 Rates and tables</i>	£ <input style="width: 80%;" type="text"/>
2	Transferable nil rate band (form IHT402, box 20)	£ <input style="width: 80%;" type="text"/>
3	Total nil rate band at the date of death (box 1 + box 2)	£ <input style="width: 80%;" type="text"/>
4	Total chargeable value of gifts and other transfers of value made by the deceased within the seven years before their death (form IHT403, box 7). <i>Do not include gifts with reservation here, include them on the IHT400, box 104 instead.</i>	£ <input style="width: 80%;" type="text"/>
5	Balance of Inheritance Tax nil rate band available (box 3 <i>minus</i> box 4) (if this figure is a minus, enter '0' in box 5)	£ <input style="width: 80%;" type="text"/>

Calculation of Inheritance Tax

6	Total chargeable estate (copy from form IHT400, box 108)	£ <input style="width: 80%;" type="text"/>
7	Inheritance Tax nil rate band available (copy from box 5)	£ <input style="width: 80%;" type="text"/>
8	Value chargeable to tax (box 6 <i>minus</i> box 7). If the result is a minus amount enter '0'. If the figure is '0' do not fill in any more of this form, go to form IHT400, box 119.	£ <input style="width: 80%;" type="text"/>
9	Inheritance Tax (box 8 x 40%)	£ <input style="width: 80%;" type="text"/> . <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>

Successive charges relief

If in the five years before they died, the deceased inherited money or assets from another person's estate on which Inheritance Tax was paid, you may deduct successive charges relief to stop that legacy being taxed twice in a short period of time.

10 Is successive charges relief due?

No *Enter '0' in box 17 and go to box 18*

Yes *Follow the instructions below for working out successive charges relief*

- You will need to find out the value of the estate of the first person to die and the amount of Inheritance Tax paid in order to work out the relief due.
- You will also need to know what the deceased was entitled to receive from the estate. You can find this out by asking the executor of the estate of the first person to die for this information.
- If you are deducting successive charges relief enter:
 - the IHT reference of the first person to die
 - their full name, and
 - their date of death
 in the 'Additional information' boxes on pages 15 and 16 of form IHT400.

11 How much Inheritance Tax was paid on the estate of the first person to die? £ .

12 What was the net value of the estate of the first person to die, after deducting liabilities and exemptions? £ .

13 Box 11 ÷ box 12 .

14 What was the deceased's entitlement from the estate of the first person to die? £ .

15 Box 13 x box 14 .

The amount of relief available depends on the number of years between the first and second deaths and is shown in the table.

Years between the two deaths	Percentage reduction
One year or less	100%
One to two years	80%
Two to three years	60%
Three to four years	40%
Four to five years	20%
Over five years	0%

For example, if the second death was on 3 March 2007 and the first death was on 17 August 2005, there is more than one year between the two deaths, but less than two years, so the percentage reduction would be 80%.

16 Enter the percentage reduction %

17 The amount of successive charges relief due: box 15 x box 16. £ .

18 Inheritance Tax on the chargeable estate (box 9 minus box 17) £ .

Successive charges relief – Example 1

11 How much Inheritance Tax was paid on the estate of the first person to die? £ **10,000** .

12 What was the net value of the estate of the first person to die, after deducting liabilities and exemptions? £ **340,000** .

13 Box 11 ÷ box 12 . ← $£10,000 \div £340,000 = 0.0294$

14 What was the deceased's entitlement from the estate of the first person to die? £ **200,000** .

15 Box 13 x box 14 . ← $£200,000 \times 0.0294 = £5,880$
This is the amount of Inheritance Tax paid on the deceased's share of the estate of the first person to die. You now need to look at how much relief is due on that amount of tax.

The amount of relief available depends on the number of years between the first and second deaths and is shown in the table.

Years between the two deaths	Percentage reduction
One year or less	100%
One to two years	80%
Two to three years	60%
Three to four years	40%
Four to five years	20%
Over five years	0%

For example, if the second death was on 3 March 2007 and the first death was on 17 August 2005, there is more than one year between the two deaths, but less than two years, so the percentage reduction would be 80%.

16 Enter the percentage reduction **80** % ←

17 The amount of successive charges relief due: box 15 x box 16. £ **4,704** . ← $£5,880 \times 80 \div 100 = £4,704$. This amount of successive charges relief that is due.

Tax that may be paid by instalments

The tax on some types of unsold property and assets may be paid in 10 annual instalments, that is, one instalment per year for ten years. The property and assets on which tax may be paid in this way are unsold houses, land, buildings, some types of shares and the net value of a business or an interest in a business after deduction of business relief. These assets and properties are listed on pages 6 and 7 on form IHT400 in **column B**. The total value of the assets on which you may pay the tax by instalments is on form IHT400, box 95, plus box 97 + box 99 (if any).

As soon as any of the property or assets are sold you will have to pay all the remaining tax. If you choose to pay tax by instalments on these assets you will have to pay interest on the outstanding tax.

19	Property and assets on which instalments of tax may be available (form IHT400, box 95 + box 103).	£ <input style="width: 90%;" type="text"/>
20	Value of property and assets shown in column B of form IHT400 which have been sold or on which you wish to pay the tax now and not pay by instalments (these may be assets at boxes 49, 51, 66, 67, 68, 69, 70 or 71). Enter the total of these assets which may have been sold and which you wish to pay the tax on now.	£ <input style="width: 90%;" type="text"/>
21	Value of property and assets shown in column B of form IHT400 on which the tax is being paid by instalments (box 19 <i>minus</i> box 20). If the answer is '0', enter '0' in box 26 and go to box 39)	£ <input style="width: 90%;" type="text"/>

Instalments due now

You only need to work out the tax that is being paid by instalments if the due date for the first instalment has passed or is less than 30 days away. Otherwise you can miss out boxes 22 to 38 and go straight to box 39. The first instalment of tax is due on the last day of the sixth month after the date of death. For example, the deceased died on 17 July 2007, the due date for the payment of the first instalment is 31 January 2008. The table of due dates below will help you to work out the due date.

Month of death	Due date
January	31 July
February	31 August
March	30 September
April	31 October
May	30 November
June	31 December
July	31 January
August	28/29 February
September	31 March
October	30 April
November	31 May
December	30 June

22	What is the instalment due date? <i>DD MM YYYY</i>	<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>
23	Has the instalment due date passed or is it less than 30 days away?	No <input style="width: 20px; height: 20px;" type="checkbox"/> <i>Write '0' in box 24 and then go to box 39</i> Yes <input style="width: 20px; height: 20px;" type="checkbox"/> <i>Go to box 24</i>
24	How many of the 10 instalments are due now?	<input style="width: 100%;" type="text"/>
25	Box 21 ÷ box 6	<input style="width: 20px; height: 20px;" type="text"/> . <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>
26	Box 25 x box 18. This is the tax that may be paid by instalments before any double taxation relief is deducted.	£ <input style="width: 90%;" type="text"/> . <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>
27	Did the form IHT400 include any unsold foreign houses, land, businesses or control holdings? (form IHT400, box 97)	No <input style="width: 20px; height: 20px;" type="checkbox"/> <i>Copy the figure from box 26 into box 36. Continue from box 37</i> Yes <input style="width: 20px; height: 20px;" type="checkbox"/> <i>Read the information about double taxation relief on the next page</i>

Double taxation relief

If foreign tax equivalent to Inheritance Tax was paid on the value of foreign assets, double taxation relief may be due if there is a double taxation convention between the UK and the other country. If there is no convention, we may still be able to give 'unilateral relief'. You can find out more in our customer guide, go to www.hmrc.gov.uk/inheritancetax/

If you wish to claim double taxation or unilateral relief, enclose with form IHT400 a 'certificate of tax paid' from the overseas tax authority, showing the amount of foreign tax paid. We may ask further questions about the claim after the Grant is issued. You must also fill in schedule IHT417 *Foreign assets* detailing the assets outside the UK.

28 Is double taxation relief due on the unsold foreign houses, land, businesses and control holdings of shares?

No Copy the figure from box 26 into box 36. Continue from box 37

Yes Go to box 29

29 Value of **unsold** foreign houses, land, businesses and control holdings on which foreign tax has been paid (form IHT400, box 97, £ sterling)

£

30 Inheritance Tax on the chargeable estate (copy from box 18)

£ .

31 Total chargeable estate (copy from box 6)

£

32 Box 30 ÷ box 31

.

33 Box 29 x box 32

£ .

34 Foreign tax paid on the unsold foreign houses, land, businesses and control holdings (£ sterling)

£ .

35 The relief is the **lower** of boxes 33 and 34. Write the lower amount in here.

£ .

36 Net tax to be paid by instalments (box 26 *minus* box 35). If no double taxation relief is being deducted, copy the value from box 26 into here

£ .

37 Divide the amount in box 36 by 10 to work out how much each of the 10 instalments of tax should be. Enter the answer here.

£ .

38 Tax that may be paid by instalments that is being paid now. Multiply the amount in box 37 by the number of instalments that are due now (box 24). Enter the answer here. Go to box 39.

£ .

Double taxation relief – Example 2

29	Value of unsold foreign houses, land, businesses and control holdings on which foreign tax has been paid (form IHT400, box 97, £ sterling)	£ 20,000	
30	Inheritance Tax on the chargeable estate (copy from box 18)	£ 12,000	. 00
31	Total chargeable estate (copy from box 6)	£ 330,000	
32	Box 30 ÷ box 31	0 . 0364	
33	Box 29 x box 32	£ 728	. 00
34	Foreign tax paid on the unsold foreign houses, land, businesses and control holdings (£ sterling)	£ 2,000	. 00
35	The relief is the lower of boxes 33 and 34. Write the lower amount in here.	£ 728	. 00

$£12,000 \div £330,000 = 0.0364$

$0.0364 \times £20,000 = £728$

The foreign tax paid was £2,000 so enter that figure in box 34.

Compare the two figures in boxes 33 and 34. The double taxation relief due is the lower of the figures in boxes 33 and 34. £728 is lower than £2,000 so £728 is the double taxation relief on the unsold foreign houses, land and buildings. Enter that figure in box 35.

Tax that is not being paid by instalments

Inheritance Tax may only be paid by instalments on unsold houses, land, businesses and on certain types of shares. The Inheritance Tax on all sold houses, land, businesses, shares and all other types of assets, such as bank accounts and household and personal goods must be paid when you send in this form. You can also choose to pay all of the tax now.

39	Property and assets on which instalments are not available (IHT400, box 94 + IHT400, box 102 + IHT400 Calculation, box 20). If the answer is 0, write '0' in box 41 and go to box 53.	£ <input type="text"/>
40	Box 39 ÷ box 6	<input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
41	Box 40 x box 18. This is the tax that may not be paid by instalments before any double taxation relief is deducted.	£ <input type="text"/> . <input type="text"/> <input type="text"/>
42	Did the form IHT400 include any sold foreign houses, land, businesses and control holdings (form IHT400, box 97) or other foreign assets (form IHT400, box 98)?	
	No <input type="checkbox"/> <i>Copy the figure from box 41 into box 53, then continue from box 54</i>	
	Yes <input type="checkbox"/> <i>Read the information about double taxation relief on page 4 then go to box 43</i>	
Double taxation relief		
See the note about double taxation relief at the top of page 4.		
43	Is double taxation relief due on the sold foreign houses, land, businesses and control holdings, and other foreign assets?	
	No <input type="checkbox"/> <i>Copy the figure from box 41 into box 53, then continue from box 54.</i>	
	Yes <input type="checkbox"/> <i>Go to box 44.</i>	
<i>For an example of how to work out double taxation relief, see Example 2 on page 4</i>		
44	Value of any sold foreign houses, land, businesses and control holdings (form IHT400, box 97) on which foreign tax has been paid. (£ sterling)	£ <input type="text"/>
45	Value of other foreign assets on which foreign tax has been paid (form IHT400, box 98, £ sterling)	£ <input type="text"/>
46	Total foreign property on which the tax is not being paid by instalments (box 44 + box 45, £ sterling)	£ <input type="text"/>
47	Inheritance Tax on the chargeable estate (copy from box 18)	£ <input type="text"/> . <input type="text"/> <input type="text"/>
48	Total chargeable estate (copy from box 6)	£ <input type="text"/>
49	Box 47 ÷ box 48	<input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
50	Box 49 x box 46	£ <input type="text"/> . <input type="text"/> <input type="text"/>
51	Foreign tax paid on the foreign property and assets on which the tax is not being paid by instalments (£ sterling)	£ <input type="text"/> . <input type="text"/> <input type="text"/>
52	The relief is the lower of boxes 50 and 51. Write the lower amount in here.	£ <input type="text"/> . <input type="text"/> <input type="text"/>
53	Net tax that is not being paid by instalments <ul style="list-style-type: none"> Box 41 minus box 52 If no double taxation relief is being deducted, copy the value from box 41 into box 53. (If box 41 was 0, enter '0' in here) 	£ <input type="text"/> . <input type="text"/> <input type="text"/>

Interest

Inheritance Tax is due to be paid on the last day of the sixth month after the date of death. Interest will be due even if you have not got a Grant by then. Interest will also be due even if we have not contacted you or anybody else (for example, the trustees of a trust or someone who received a gift from the deceased). The law says that interest will be added to any unpaid tax after this date. Interest is not a penalty, it compensates the Exchequer for the delay in receiving the money due to it. If you pay too much tax, we pay interest on the repayment to you.

Interest starts on the first day of the seventh month after the date of death. For example, if the deceased died on 17 July 2007, interest will be due from 1 February 2008 on all unpaid tax whatever the reason the tax has not been paid. The table below will tell you the date that interest starts.

Month of death	Interest starts from
January	1 August
February	1 September
March	1 October
April	1 November
May	1 December
June	1 January
July	1 February
August	1 March
September	1 April
October	1 May
November	1 June
December	1 July

54 What is the date interest starts? 01 MM YYYY

<input type="text" value="0"/>	<input type="text" value="1"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
--------------------------------	--------------------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

If the tax is being paid after this date you must add interest to the tax being paid.

55 Has the date at box 54 passed, or is it likely to pass before you pay the tax?

No Enter '0' in boxes 57, 58, 60 and 61 then go to box 62

Yes Go to box 56 to work out the interest due

Working out interest using the online interest calculator

56 The easiest way to work out the interest due is to use the interest calculator which you can find on our website, go to www.hmrc.gov.uk/tools/inheritancetax/interest-rate-calculator.htm

If you use the interest calculator you should work out the interest on the tax that is being paid by instalments (box 38) and the tax that is not being paid by instalments (box 53).

Do you wish to use the interest calculator to work out the interest due?

No Go to the IHT400 Helpsheet 'Working out the interest on Inheritance Tax payments' and follow the instructions there

Yes Go to box 57

57 Interest on tax that is *not* being paid by instalments

You only need to do this calculation if the figure in box 53 is greater than 0.

- For the interest calculator, go to www.hmrc.gov.uk/tools/inheritancetax/interest-rate-calculator.htm
- In the 'start date for interest' box on the calculator enter the date from box 54.
- In the 'end date for interest' box on the calculator enter the date you expect to be sending in the IHT400.
- In the 'Inheritance Tax owed' box enter the amount of tax not being paid by instalments from box 53.
- Use the 'calculate' button to find out how much interest is due.

- Enter the amount of interest in here.

£ .

58 Interest on tax that is being paid by instalments

You only need to do this calculation if the figure in box 38 is greater than 0.

- For the interest calculator, go to www.hmrc.gov.uk/tools/inheritancetax/interest-rate-calculator.htm
- In the 'start date for interest' box on the calculator enter the day after the date the most recent instalment fell due. If there is only one instalment due (the figure in box 24 is '1'), this date will be the date in box 54. If two instalments are due, the start date will be one year on from the date in box 54 and so on.
- In the 'end date for interest' box on the calculator enter the date you expect to be sending in the form IHT400.
- In the 'Inheritance Tax owed' box enter the amount of tax being paid by instalments from box 38.
- Use the 'Calculate' button to find out how much interest is due.

- Enter the amount of interest in here.

£ .

59 Is '1' the number in box 24?

No *Go to box 60*

Yes *Enter '0' in box 60 and go to box 61*

60 Additional interest on tax that is being paid by instalments when more than one instalment is due

When more than one instalment of tax is due, you will have to work out an additional amount of interest unless the instalments of tax are interest-free.

Interest-free instalments

Instalments of tax are interest-free for certain types of assets as long as the instalments are paid on time.

The assets on which the instalments are interest-free are:

- shares or securities, except shares in an investment or property company, which will only qualify if the company is
 - a holding company of companies, which are not investment or property companies
 - a market maker or discount house in the UK
- a business or interest in a business carried on for gain
- land which qualifies for agricultural relief
- timber.

It would be a very unusual situation if you need to work out the interest on these types of assets where the instalments are being paid late. The IHT400 Helpsheet 'Working out the interest on Inheritance Tax payments' will explain what to do.

- If the instalments are not interest-free (and most will not be). For the interest calculator, go to www.hmrc.gov.uk/tools/inheritancetax/interest-rate-calculator.htm
- In the 'start date for interest' box on the calculator enter the date from box 54.
- In the 'end date for interest' box on the calculator enter the date the most recent instalment became due.
- In the 'Inheritance Tax owed' box enter the total amount of tax being paid by instalments from box 36.
- Use the 'Calculate' button to find out how much interest is due.

Enter the amount of interest here. (This is the figure for box 60.)

£ .

For example, the deceased died on 6 July 2005. The date tax is due is 31 January 2006. The tax being paid by instalments is £10,000. The first instalment of £1,000 is due on 31 January 2006, the second instalment on 31 January 2007 and so on. The application for a Grant was made on 18 June 2007, so that two instalments had to be paid at that time. The 'end' date in this example would be 31 January 2007.

In the 'Inheritance Tax owed' box enter the total amount of tax being paid by instalments (from box 36). In this example this will be £10,000.

61	Total interest on tax being paid by instalments (box 58 + box 60)	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
62	Total tax and interest payable now where the tax is being paid by instalments (box 38 + box 61)	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
63	Total tax and interest which is not being paid by instalments (box 53 + box 57)	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
64	Total Inheritance Tax and interest on the estate being paid now (box 62 + box 63)	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>

Tax payable on gifts and lifetime transfers

The tax and interest shown at box 64 is the tax and interest which is payable now in order for you to be able to obtain a grant of representation. Depending on the circumstances of the estate, there may be more tax and interest to pay by the person(s) who received lifetime gifts from the deceased. We may also ask the person(s) who received the gifts for more details of the gifts on a separate account.

If the deceased made lifetime gifts which were over the Inheritance Tax nil rate band or gifts with reservation, further tax will be payable and we will send calculations of the tax when you have sent this form to us. If you want to work this out for yourself, you can find out how lifetime gifts are taxed on death in our customer guide, go to www.hmrc.gov.uk/inheritancetax/

Taper relief

If there is additional tax to pay on lifetime gifts, taper relief may be available. This will apply in the following circumstances:

- the total value of gifts must be more than the Inheritance Tax nil rate band
- the gifts must have been made between three and seven years before the deceased died.

The relief reduces the amount of tax payable on a gift, not the value of the gift itself.

You can find more information on taper relief in our customer guide, go to www.hmrc.gov.uk/inheritancetax/

Trusts

If the deceased benefited from any assets held in trust shown on form IHT418 and the trustees have not paid the tax with this account, further tax will be due. We will send a calculation of the tax to the trustees named on the form IHT418.

If there are amendments made to the value of the trust assets or the value of the deceased's estate this will affect both the tax due on the trust assets and the tax due on the deceased's estate. If this is the case, we will send you further calculations of tax.

What to do when you have filled in this form

If you are filling in this form without the help of a solicitor or other adviser, send the form in with your form IHT400 so that we can see how you have worked out the tax. Continue filling in the form IHT400 from box 118.

If you are a solicitor or other professional adviser, you do not need to send in this form if you do not want to, but if you have included an amount of successive charges relief in box 17 or double taxation relief in boxes 35 or 52, send this form to us with the form IHT400 so that we can see how these reliefs were worked out.



When to use this form

Fill in this form if you have claimed that the deceased was not domiciled in the United Kingdom (UK).

Help

Please read the guidance notes on domicile in the IHT400 Notes before filling in this form. For more information or help or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax/
• phone our Helpline on 0845 30 20 900
- if calling from outside the UK, phone +44 115 974 3009.

Name of deceased
Date of death DD MM YYYY
IHT reference number (if known)

Deceased's domicile

1 Was the deceased domiciled in the UK at any time during the three years up to the date of death?
2 Has the deceased's domicile been agreed for other HM Revenue & Customs purposes?
3 Date of the agreement DD MM YYYY
4 Name and address of the HM Revenue & Customs office that agreed the deceased's domicile
5 HM Revenue & Customs reference number

Deceased's residency for tax purposes

6 Was the deceased resident in the UK for Income Tax purposes during the four tax years up to the date of death?
Table with columns: From, To, From, To

Deceased's history

We need this information to get a full picture of the deceased's life. This will help us decide their domicile.

<p>7 Where was the deceased born?</p> <p>Town</p> <input data-bbox="177 371 746 416" type="text"/> <p>Country</p> <input data-bbox="177 477 746 521" type="text"/>	<p>8 What was the deceased's nationality at birth?</p> <input data-bbox="879 331 1453 376" type="text"/> <p>9 What was the deceased's nationality at death?</p> <input data-bbox="879 461 1453 506" type="text"/>
<p>10 On what date(s) did the deceased leave the UK to set up their main home abroad?</p> <input data-bbox="177 607 1453 786" type="text"/>	
<p>11 Tell us about the deceased's education and employment history</p> <input data-bbox="177 869 1453 1182" type="text"/>	
<p>12 Give details of the deceased's visits to the UK, how long they stayed and the purpose of those visits</p> <input data-bbox="177 1265 1453 1579" type="text"/>	
<p>13 Tell us why you believe the deceased did not intend to remain in or return to the UK and provide any evidence you may have to support this</p> <input data-bbox="177 1697 1453 2004" type="text"/>	

Continue on the 'Additional information' boxes on pages 15 and 16 of form IHT400 or a separate sheet, if necessary.



If the deceased was male, go to box 21
If the deceased was female, go to box 14

14 Was the deceased married on or before 1 January 1974?

No *Go to box 21*

Yes *Answer the following questions*

We need this information because a married woman's domicile was affected by her husband's domicile, if they were married before 1 January 1974.

16 What was the deceased's husband's nationality at birth?

17 What is the husband's nationality? If he is deceased, what was his nationality when he died?

15 Where was the deceased's husband born?

Town

Country

18 Tell us about the deceased's husband's education and employment history while she was married to him, up to and including 1 January 1974.
If she had more than one husband before this date, tell us about each husband up to and including 1 January 1974

Deceased's estate

19 Who will benefit from the deceased's estate under the law or Will that applies in the claimed country of domicile?

20 Are you deducting surviving spouse or civil partner exemption?

No Go to box 24

Yes Give brief details of the assets the surviving spouse or civil partner will receive following the death

21 Explain how the estate is to be distributed and how you have established this. *If you have had professional advice from someone in the deceased's country of domicile, attach a copy of this*

22 Did the deceased leave any assets outside the UK?

No

Yes Give approximate value

£

23 Do you expect the terms of a Double Taxation Convention or Agreement to apply to any of the assets owned by the deceased?

No Yes

24 Is any foreign tax to be paid on assets in the UK as a result of the deceased's death?

No Yes

When to use this form

Fill in this form if:

- the deceased died on or after 9 October 2007, and
- their spouse or civil partner died before them, and
- when the spouse or civil partner died their estate did not use up all of the nil rate band available to it, and
- you want to transfer the unused amount to the deceased's estate.

Filling in this form

You will need to find out who was the executor or administrator of the spouse or civil partner's estate as you will need information from them to complete this form.

Make full enquiries so that the figures you give and the statements you make are correct.

Information you will need

You will need to know:

- who benefited under the Will or intestacy of the spouse or civil partner and what the beneficiaries were entitled to receive
- whether any assets, such as jointly owned assets or assets in trust were part of the estate of the spouse or civil partner, and
- whether the spouse or civil partner had made any gifts or other transfers within seven years before the date of their death that were chargeable on their death (*see note 5 on page 4*).

The executor or administrator of the spouse or civil partner should be able to help you find out this information.

You should obtain copies of the documents listed aside and use them alongside any records that exist about the spouse or civil partner's estate.

If there are no records, you should try and find out the information about the spouse or civil partner's estate from others who might know, for example, the solicitor who acted for the estate, the executors or administrators, other family members, close friends.

Name of deceased (person who has died now)

Date of death **DD MM YYYY**

IHT reference number (if known)

Documents to be sent with this form

You must send photocopies of the following documents with this form:

- copy of the grant of representation (Confirmation in Scotland) to the estate of the spouse or civil partner (if no grant has been taken out, please provide a copy of the death certificate – see the note on page 4 about obtaining copies of certificates)
- if the spouse or civil partner left a Will, a copy of it
- if a Deed of Variation or other similar document was executed to change the people who inherited the estate of the spouse or civil partner, a copy of it.

Deadline

You must send this form to us no later than 24 months after the end of the month in which the deceased died.

For example, if the spouse or civil partner died on 15 May 2006, and the deceased died on 10 October 2007, you would need to send this form to us by 31 October 2009.

Help

For more information or help:

- go to www.hmrc.gov.uk/inheritancetax/
- phone our helpline on **0845 30 20 900**
– if calling from outside the UK, phone **+44 115 974 3009**.

Spouse or civil partner's details

Fill in this section with details of the spouse or civil partner who died first.

<p>1 Spouse or civil partner's name</p> <p>Title – enter MR, MRS, MISS, MS or other title</p> <input type="text"/> <p>Surname or family name</p> <input type="text"/> <p>First name(s)</p> <input type="text"/>	<p>3 Last known permanent address</p> <input type="text"/> <input type="text"/> <input type="text"/> Postcode <input type="text"/>
<p>2 Date of death DD MM YYYY</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<p>4 Date of marriage or civil partnership DD MM YYYY</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	<p>5 Place of marriage or civil partnership (see note 6, page 4)</p> <input type="text"/> <input type="text"/>

Spouse or civil partner's details continued

<p>6 Did the spouse or civil partner who died first leave a Will?</p> <p>Yes <input type="checkbox"/> <i>enclose a copy of the Will and any codicils, instruments of variation or disclaimers</i></p> <p>No <input type="checkbox"/></p>	<p>8 Was a grant of representation (Confirmation in Scotland) obtained for the estate of the spouse or civil partner who died first?</p> <p>Yes <input type="checkbox"/> <i>enclose a copy of the grant or confirmation</i></p> <p>No <input type="checkbox"/> <i>enclose a copy of the death certificate</i></p>
<p>7 What was the net value of the spouse or civil partner's estate passing under their Will or intestacy? <i>(see note 1 on page 4)</i></p> <p>£ <input style="width: 150px;" type="text"/></p>	

Spouse or civil partner's nil rate band

Fill in this section to work out the available nil rate band for the estate of the spouse or civil partner who died first.

9 Inheritance Tax, Capital Transfer Tax or Estate Duty nil rate band in force at the date of death <i>(see note 2 on page 4)</i>	£ <input style="width: 150px;" type="text"/>
10 Total chargeable value of gifts and other transfers of value made in the seven years before the date of death <i>(see notes 3 and 5 on page 4)</i>	£ <input style="width: 150px;" type="text"/>
11 Nil rate band available against the estate of the spouse or civil partner who died first <i>(box 9 minus box 10)</i>	£ <input style="width: 150px;" type="text"/>

Spouse or civil partner's estate

Fill in this section with details of the estate of the spouse or civil partner who died first. Enter the value of the assets at their date of death after deduction of exemptions or reliefs.

12 Legacies and assets passing under Will or intestacy of the spouse or civil partner who died first. Do not include legacies and assets that passed to the deceased who has died now <i>(see note 3 on page 4)</i>							
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%; text-align: center;">Legacy/asset</th> <th style="width: 30%; text-align: center;">Value £</th> </tr> </thead> <tbody> <tr> <td style="height: 150px;"></td> <td></td> </tr> <tr> <td style="text-align: center;"><i>Continue on a separate sheet if necessary</i></td> <td style="text-align: center;">£</td> </tr> </tbody> </table>	Legacy/asset	Value £			<i>Continue on a separate sheet if necessary</i>	£	
Legacy/asset	Value £						
<i>Continue on a separate sheet if necessary</i>	£						
13 Share of assets jointly owned by the spouse or civil partner who died first, excluding assets that passed to the deceased who has died now <i>(see note 3 on page 4)</i>	£ <input style="width: 150px;" type="text"/>						
14 Assets held in trust to which the spouse or civil partner who died first was entitled to benefit <i>(see note 3 on page 4)</i>	£ <input style="width: 150px;" type="text"/>						
15 Gifts with reservation made by the spouse or civil partner who died first <i>(see note 3 on page 4)</i>	£ <input style="width: 150px;" type="text"/>						
16 Total chargeable estate of the spouse or civil partner <i>(box 12 + box 13 + box 14 + box 15)</i>	£ <input style="width: 150px;" type="text"/>						

Transferable nil rate band

17	Nil rate band available for transfer (box 11 minus box 16)	£ <input type="text"/>
18	Percentage by which to increase the nil rate band available on the deceased's death (box 17 divided by box 9 and multiplied by 100). Use four decimal places, do not round up	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %
19	Nil rate band at the date of the deceased's death (the person who has died now) - see IHT400 Rates and tables	£ <input type="text"/>
20	Transferable nil rate band (box 19 multiplied by the box 18 percentage) Round up to the nearest £	£ <input type="text"/>

Example

- If the percentage in box 18 is 66.6666%, and
- the nil rate band in box 19 is £300,000
- then the figure to enter in box 20 would be $£300,000 \times 66.6666\%$
(or $£300,000 \times 66.6666 \div 100$) = £200,000 rounded up to the nearest £

Exemptions and reliefs

21 List any exemptions or reliefs, other than spouse or civil partner exemption, taken into account in arriving at the values in boxes 10, 12, 13, 14 or 15 (see note 4 on page 4)

Box number	Exemptions or relief taken into account - state amount and type (For example, box 14 Charity exemption £3,000)

Pensions

Only answer question 22 where the spouse or civil partner who died first died on or after 6 April 2006 and before 6 April 2011.

22 Was the spouse or civil partner in receipt of a pension from:

- an Alternatively Secured Pension, or
- a pension scheme or annuity from which unauthorised payments were made after their death? No Yes

If you have answered Yes, the calculation of the percentage to increase the deceased's nil rate band is complex. You may use the figure you worked out in box 20 provisionally. We will recalculate the percentage once you have sent us the form IHT400 for the deceased's estate.

If the spouse or civil partner was domiciled in Scotland at the date of death

Only answer question 23 where the spouse or civil partner who died first was domiciled in Scotland.

23 Was there anyone who was entitled to claim the legitim fund? No Yes

If you have answered Yes, the calculation of the percentage to increase the deceased's nil rate band will depend on whether a claim for legitim is made. You may use the figure you worked out in box 20 provisionally. We will discuss the percentage once you have sent us the form IHT400 for the deceased's estate.

Notes

Your claim to transfer unused Inheritance Tax nil rate band

Where most or all of an estate passes to someone's surviving spouse or civil partner, those assets are generally exempt from Inheritance Tax. This means that most or all of the nil rate band available on the first death is not used.

The amount of the unused nil rate band can be transferred to the survivor of the marriage or civil partnership to increase the value of the nil rate band available on their death.

Since the transfer does not happen automatically, you must fill in this form and make a claim to transfer it. The claim must be made when the second spouse or civil partner dies.

How the transfer works

On the deceased's death, the nil rate band that is available to their estate is increased by the percentage of the nil rate band that was unused when their spouse or civil partner died.

For example:

- A spouse or civil partner died and the nil rate band was £250,000.
- They left legacies totalling £125,000 to their children with the remainder to the surviving spouse or civil partner. The legacies to the children would use up half of the nil rate band, leaving the other half (50%) unused.
- In our example, on the deceased's death, the nil rate band is £300,000. So, their nil rate band would be increased by 50% to £450,000.
- If the deceased's estate did not exceed £450,000 there would be no Inheritance Tax to pay on their death. If it did, there would be Inheritance Tax to pay on the value above that figure.

Obtaining copies of grants of representation and Wills

- England and Wales – phone **020 7947 6983**,
- Scotland – phone **0131 247 2850**
- Northern Ireland – phone **028 9023 5111**

Copies of death, marriage and/or civil partnership

certificates are available from the General Register Office

- in England and Wales go to www.gro.gov.uk
- in Scotland go to www.gro-scotland.gov.uk
- in Northern Ireland go to www.groni.gov.uk

Spouse or civil partner's estate – notes to help you fill in this form

- 1 You can find the net value of the estate passing under the will or intestacy on the copy of the grant of representation* (if one was taken out) or by adding together all the assets in the estate and deducting any liabilities.
- 2 For the IHT nil rate band in force at the date the spouse or civil partner died, please refer to form IHT400 Rates and tables. If it does not go back far enough, the rates for earlier years are available from:
 - www.hmrc.gov.uk/inheritancetax/ or
 - the Probate and Inheritance Tax Helpline on **0845 30 20 900**
 - if calling from outside the UK, phone **+44 115 974 3009**.

- 3 When filling in box 10 and boxes 12 to 15, you should include the value that was chargeable to tax. That is, the value after the deduction of exemptions and reliefs.

Spouse exemption where the first spouse died before 22 March 1972

Under Estate Duty there was no spouse exemption.

All legacies and assets passing under Will or intestacy or by survivorship, irrespective of the recipient and value should be included in box 12.

Spouse exemption where the first spouse died between 22 March 1972 and 12 November 1974 inclusive

During this period spouse exemption was limited to £15,000 so all legacies and assets passing under Will or intestacy or by survivorship, that passed to the deceased in excess of £15,000 should be included in box 12.

Spouse exemption after 12 November 1974

After that date there is no limit to spouse exemption unless the deceased was domiciled in the UK and the surviving spouse was not domiciled in the UK, when it is limited to £55,000. If that is the case, legacies and assets that passed to the deceased in excess of £55,000 should be included in box 12.

- 4 List any exemptions or reliefs (other than spouse or civil partner exemption) you have taken into account in box 21. If you have been unable to find out whether or not any exemptions or relief applied when the spouse or civil partner died, leave this box blank.

For more information about the exemptions and reliefs that apply to Inheritance Tax, refer to IHT400 Notes.

If you are including assets which might qualify for an exemption or relief on this form, but are not sure whether the exemption or relief would have applied, tell us. We will discuss with you whether or not the exemption or relief might have applied.

- 5 For deaths between 27 July 1981 and 17 March 1986 you will need to know whether the spouse or civil partner had made any gifts or other transfers within **ten** years before the date of their death that were chargeable on their death.
- 6 Name of building, church or register office and locality.

**Please note that if the grant shows tax or duty as having been paid there will be no nil rate band available for transfer.*

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information go to www.hmrc.gov.uk/charter

We have a range of services for people with disabilities, including guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact us on any of our phone Helplines if you need these services.



When to use this form

Fill in this form to tell us about any gifts the deceased made on or after 18 March 1986.

Do not tell us about any gifts where the total value was £3,000 or less in any tax year, small amounts of £250 or less or if the gifts were made to a spouse or civil partner.

To work out the total value of the estate (on which tax is charged) we may need to add the value of these gifts to the value of the estate at the date of death.

Name of deceased

Date of death DD MM YYYY

IHT reference number (if known)

Help

Please read the guidance notes for form IHT403 in the IHT400 Notes before filling in this form. For more information or help or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax
- phone our Helpline on **0845 30 20 900**
 - if calling from outside the UK, phone **+44 115 974 3009**.

Taper relief

Taper relief is available on gifts that exceed the Inheritance Tax nil rate band and which were made between three and seven years before the date of death.

The relief reduces the amount of tax paid on the gift, not the value of the gift itself. For more information about taper relief go to the customer guide at:

www.hmrc.gov.uk/inheritancetax/

Gifts made within the seven years before death

<p>1 Did the deceased make any gifts or transfer assets to or for the benefit of another person?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>	<p>4 Did the deceased pay any premium on a life assurance policy for the benefit of anyone (other than themselves) who was not their spouse or civil partner?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>
<p>2 Did the deceased create a trust or settlement?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>	<p>5 Was the deceased entitled to benefit from any assets held in trust or in a settlement which, during their lifetime, came to an end (either in whole or in part)?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>
<p>3 Did the deceased transfer additional assets into an existing trust or settlement?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>	<p>6 Are you claiming that gifts should be treated as exempt as gifts out of income?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>

i If you answered Yes to any of these questions, give full details on pages 2 to 5.
 If you answered Yes to question 6, give full details on pages 2 to 6.

Gifts made within the seven years before death continued

- If you answered Yes to any of the questions on page 1, please give full details below.
- If you are deducting charity exemption enter the full name of the charity, the country of establishment and the HMRC charities reference, if available, in **column B**.

7	Date of gift	Name and relationship of person who received the gift <i>(For example, son, daughter, business partner)</i>	Description of assets given away <i>(For example, cash, the address of a house, the number of shares in a particular company, the premium paid on an insurance policy)</i> £	A Value at date of gift £	B If exemptions or reliefs deducted, state amount and type <i>(For example, annual, £3,000)</i> £	C Net value after exemptions and reliefs A minus B £
Total net value after exemptions or reliefs						7 £
<i>Total of column above - copy this amount to form IHT400 Calculation, box 4</i>						

Gifts with reservation of benefit

- Please answer the following questions about gifts made by the deceased on or after 18 March 1986.
- If you are deducting charity exemption enter the full name of the charity, the country of establishment and the HMRC charities reference, if available, in **column B**.

8	Did the deceased transfer any assets to any individual, trust, company or other organisation during their lifetime where the person or organisation receiving the assets did not take full possession of them?	No <input type="checkbox"/>	<i>Go to box 13</i>	Yes <input type="checkbox"/>		
If the gift was a house or land						
9	Did the deceased (or their spouse or civil partner) continue to have a significant right or interest in the house or land, which enabled them to occupy or have some benefit from it?	No <input type="checkbox"/>	Yes <input type="checkbox"/>			
10	Was the deceased (or their spouse or civil partner) party to a significant arrangement such as a lease or trust which let them occupy or have some benefit from it?	No <input type="checkbox"/>	Yes <input type="checkbox"/>			
If the gift was <i>not</i> a house or land						
11	Did the deceased continue to have some right to benefit from all or part of the asset?	No <input type="checkbox"/>	Yes <input type="checkbox"/>			
12	If you answered Yes to any of the above questions, please give full details below					
	Date of gift	Name and relationship of person who received the gift <i>(For example, son, daughter, business partner)</i>	Description of assets given away <i>(For example, cash, the address of a house, the number of shares in a particular company, the premium paid on an insurance policy)</i>	A Value at date of death £	B If exemptions or reliefs deducted, state amount and type <i>(For example, agricultural relief, £10,000)</i> £	C Net value after exemptions and reliefs A minus B £
Total net value after exemptions or reliefs 12 £						

Pre-owned assets (POA)

If you are deducting charity exemption enter the full name of the charity, the country of establishment and the HMRC charities reference, if available, in **column B**.

- 13** Did the deceased receive any benefit from pre-owned assets and pay Income Tax on the benefit? No Yes
- 14** Did the deceased receive any benefit from pre-owned assets and elect to pay the Inheritance Tax charge under the reservation of benefit rules? No Yes *If Yes, fill in the table at box 16*
- 15** Did the deceased contribute to the purchase of any assets by another person from which the deceased received a benefit? No Yes *If Yes, fill in the table at box 16*
- 16** If you answered Yes to questions 14 or 15, please give full details below

Date of transfer or purchase	Date of election shown on form IHT500	Description of assets transferred or purchased <i>if the asset was a house or land, give the address</i>	POA reference number (see IHT400 Notes)	A Value at date of death £	B If exemptions or reliefs deducted, type and amount <i>(For example, business relief, £20,000)</i> £	C Net value after exemptions and reliefs A minus B £
Total net value after exemptions or reliefs						16 £

Total of gifts with reservation and pre-owned assets (box 12 total + box 16 total) **17** £

Copy this amount to form IHT400, box 104

Earlier transfers

If you are deducting charity exemption enter the full name of the charity, the country of establishment and the HMRC charities reference, if available, in **column B**.

18 Did the deceased make any chargeable transfers during the seven years before the earliest date of the gifts shown at box 7?

No *If you answered Yes to question 6 on page 1, go to box 20. If you answered No to question 6, you have finished this form*

Yes *Go to box 19*

19 If you answered Yes, please provide full details below. **Do not include** the value in any of the tax calculations

Date of gift	Name and relationship of person who received the gift <i>(For example, son, daughter, spouse or civil partner)</i>	Description of assets given away <i>(For example, cash, the address of a house, the number of shares in a particular company, the premium paid on an insurance policy)</i>	A Value at the date of gift £	B If exemptions or reliefs deducted, state amount and type <i>for example, annual £3,000</i> £	C Net value after exemptions and reliefs A minus B £

Gifts made as part of normal expenditure out of income

Only fill in this page if you have ticked Yes to box 6 on page 1. This is a guide to the type of income and expenditure the deceased may have had so that you can show that gifts made were part of the deceased's normal expenditure out of their income. Give details of the deceased's income and expenditure for each of the years in which the gifts were made.

20	Income						
	Tax year in which gifts made <i>(for example, 6 Apr 2005 to 5 Apr 2006)</i>						
	Salary						
	Pensions						
	Interest (including PEPs and ISAs)						
	Investments						
	Rents						
	Annuities (income element)						
	Other						
	<i>Minus</i> Income Tax paid						
	Net Income						
21	Expenditure						
	Mortgages						
	Insurance						
	Household bills						
	Council Tax						
	Travelling costs						
	Entertainment						
	Holidays						
	Nursing home fees						
	Other						
	Total Expenditure						
22	Surplus (deficit) income for the year (Net Income <i>minus</i> Total Expenditure)						
	Gifts made						

When to use this form

Fill in this form to give details of any assets that were owned jointly by the deceased and any other person(s).

Do not include the following.

- Jointly owned assets outside the UK. These assets should be included on form IHT417 *Foreign assets*.
- Assets owned jointly by a business or partnership. These assets should be included on form IHT413 *Business and partnership interests and assets*.

If the joint assets include houses, land or buildings and interests in land you will also need to fill in form IHT405.

Jointly owned assets where all the money was provided by the deceased

Sometimes assets may be owned jointly with another person, but one person provided all the money, either in an account or to buy an asset. For example, an elderly person who has difficulty getting out, may add the name of a relative to an account for convenience so the relative may draw out money on the elderly person's behalf.

If the person who provided all the money dies, then their share of this account will be the whole. But if the other joint owner has withdrawn money for their own use, those withdrawals may be gifts and you may need to include them on form IHT403 *Gifts and other transfers of value*.

It follows that if someone died with their name on a joint account but they did not provide any of the funds, no part of the account need be included in the estate unless the other joint owner intended to make a gift to the deceased.

If there is not enough space on pages 2 to 6 to include all of the details, please fill in another copy of this form.

Assets jointly owned with a surviving spouse or civil partner

If the other joint owner was the deceased's spouse or civil partner, at boxes 1 and 6 you only need to fill in columns A, B, F and G.

Reduced rate of Inheritance Tax

If the estate qualifies to pay the reduced rate of Inheritance Tax then you will also need to fill in form IHT430 *Reduced rate of Inheritance Tax*.

Name of the deceased

Date of death DD MM YYYY

IHT reference number *if known*

Help

Please read the guidance notes about form IHT404 in the IHT400 Notes before filling in this form. For more information, help or to get another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax
- phone our helpline on **0845 30 20 900**
 - if calling from outside of the UK, phone **+44 115 3009**.

Jointly owned assets

This page should only contain details of jointly owned:

- houses, buildings and land
- shares and securities which gave the deceased control of the company.

If there are none, write '0' in box 1.

1	A	B	C	D	E	F	G
Number each item (1,2,3)	Description of asset <i>If the asset is the deceased's house (shown on the form IHT400, box 11) write 'deceased's house' here and say whether it is freehold or leasehold</i>	Names of other joint owners and their relationship to the deceased	Date joint ownership started <i>DD MM YYYY</i>	Contribution by each joint owner <i>show as fractions or monetary values</i>	Share of income received by each joint owner (if any)	Value of the whole item at the date of death £	Value of the deceased's share at the date of death £
Total value of the deceased's share (add together all entries in column G)							1 £

Liabilities for the jointly owned assets shown in box 1

Give details of any mortgages or loans secured against the jointly owned assets shown in box 1. If there are none, write '0' in box 2.

Do not enter household bills here. Give details of joint household bills in box 7 on page 5 of this form instead.

2	Item number <i>shown in box 1</i>	Description of the liability	Name of creditor	Total amount outstanding at the date of death £	Deceased's share of the amount outstanding £
Total amount of the deceased's share					2 £
Net assets (<i>box 1 minus box 2</i>)					3 £

Exemptions and reliefs for the jointly owned assets shown in box 1

Give details of any exemptions or reliefs claimed on the jointly owned assets shown in box 1. If there are none, write '0' in box 4.

4	Item number <i>shown in box 1</i>	Details of relief or exemption deducted <i>For example, if the jointly owned assets shown in box 1 are passing to the deceased's spouse or civil partner or to a charity, you should deduct spouse or civil partner or charity exemption here. If you are deducting charity exemption enter the full name of the charity, the country of establishment and the HMRC charities reference, if available.</i>	Amount of exemption or relief £
Total amount of exemptions and reliefs			4 £
Net total of jointly owned assets (<i>box 3 minus box 4</i>)			5 £

Copy this amount to form IHT400, box 49

Other jointly owned assets

Give details of other jointly owned assets which were **not** listed in box 1, for example, bank accounts, household and personal goods. If there are none, write '0' in the box 6.

6	Number each item (1,2,3)	A Description of asset <i>include account number for bank accounts</i>	B Names of other joint owners and their relationship to the deceased	C Date joint ownership started <i>DD MM YYYY</i>	D Contribution by each joint owner <i>show as fractions or monetary values</i>	E Share of income received by each joint owner (if any)	F Value of the whole item at the date of death £	G Value of the deceased's share at the date of death £	
Total value of the deceased's share (add together all entries in column G)								6	£

Liabilities for the other jointly owned assets shown in box 6

Give details of any liabilities to be deducted from the other jointly owned assets shown in box 6. If there are none, write '0' in box 7.

7	Item number <i>shown in box 6</i>	Description of the liability <i>For example, an overdrawn joint bank account or joint household bills such as unpaid council tax</i>	Name of creditor	Total amount outstanding at the date of death £	Deceased's share of the amount outstanding £
Total amount of the deceased's share					7 £
Net assets (<i>box 6 minus box 7</i>)					8 £

Exemptions and reliefs for the jointly owned assets shown in box 6

Give details of any exemptions or reliefs claimed on the jointly owned assets shown in box 6. If there are none, write '0' in box 9.

9	Item number <i>shown in box 6</i>	Details of relief or exemption deducted <i>For example, if the jointly owned assets shown in box 6 are passing to the deceased's spouse or civil partner or to a charity, you should deduct spouse or civil partner or charity exemption here. If you are deducting charity exemption enter the full name of the charity, the country of establishment and the HMRC charities reference, if available.</i>	Amount of exemption or relief £
Total amount of exemptions and reliefs			9 £
Net total of jointly owned assets (<i>box 8 minus box 9</i>)			10 £

Copy this amount to form IHT400, box 50

Survivorship assets

On the death of one of the joint owners some joint assets pass by survivorship to the remaining joint owner(s). Assets which pass by survivorship do not pass under the terms of a person's Will or, if they did not make a Will, by the rules of intestacy.

We need to know which assets pass by survivorship for two reasons:

- although they are included in the estate for the purpose of Inheritance Tax they are **not** included for the purpose of probate or Confirmation
- if the death was after 6 April 2012 and the estate qualifies for the reduced rate of Inheritance Tax.

The rules are different for assets in England and Wales or Northern Ireland (English law) to those in Scotland (Scottish law).

English law

If all the joint owners of an asset intended that when one of them died their share would pass to the other joint owner(s), then this is a survivorship asset. This type of asset is always owned equally and the deceased's share of the asset passes to the other joint owner(s) by survivorship.

Joint bank and building society accounts are usually held in this way. Jointly owned houses or land can be held in this way or as 'tenants-in-common' where each joint owner owns

a distinct share of the property and can pass their own share by Will to anyone they choose. To find out whether a jointly owned house or land is a survivorship asset you will need to check the conveyancing documents.

Scottish law

If assets are owned in the names of the joint owners 'and the survivor' (this is called special or survivorship destination), or if there is any mention of survivorship in the deeds to heritable property, the share of the first to die will normally pass by survivorship to the other joint owner(s).

Survivorship destinations in joint bank and building society accounts do not by themselves pass ownership of the funds to the survivor on the death of the first joint owner.

The ownership remains with the provider unless there has been some further act of transfer, for example, a deed of gift. In the absence of any other act on the death of the provider, the whole account will pass under the terms of their Will or, if they did not make a Will, by the rules of intestacy.

Joint life and survivor policies

If the deceased was entitled to benefit from a joint life and survivor policy, the policy is more likely to pass by survivorship than by Will, but this is a complex area. You should also fill in form IHT410 *Life assurance and annuities*. You can find out more about life assurance policies at www.hmrc.gov.uk/inheritancetax

11 Did any of the assets listed in box 1 or box 6 of this form pass to the other joint owner(s) by survivorship?

No Enter '0' in box 11 (column B) then go to box 12

Yes List the assets that passed by survivorship in column A, and the liabilities deducted from those assets in column B

Box number (1 or 6)	Item number	A Value of the deceased's share before deduction of liabilities and exemptions £	B Value of liabilities deducted £
		Total 11 £	£
		<i>Total of column A</i>	<i>Total of column B</i>

12 Box 2 plus box 7 minus box 11 (column B) £

13 Box 2 plus box 4 plus box 7 plus box 9 £



When to use this form

You do not need to fill in this form if the only items of property were jointly owned. You should fill in form IHT404 Jointly owned assets instead.

Fill in this form to give details of all the land and buildings or rights over land (such as fishing rights) owned by the deceased in their sole name.

We tell you how to value these assets in form IHT400 Notes

If you have a professional valuation, please enclose a copy with the completed form.

Help

For information or help or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax/
• phone our Helpline on 0845 30 20 900
– if calling from outside the UK, phone +44 115 974 3009.

Name of deceased
Date of death DD MM YYYY
IHT reference number (if known)

Details of the person we should contact about the valuation of houses or land

Only fill in this section if the person we should contact is different from the one named on form IHT400, box 17.

1 Name and address of the firm or person dealing with the valuation of the houses or land.
2 Contact name, if different from box 1
3 Phone number
4 DX number and town (if used)
5 Contact's reference
6 Fax number

Property details

Give details of each item of property. You should only include property in the deceased's own name. Jointly owned property should be included on form IHT404 and not here.

If the deceased owned a large number of properties use more than one form.

Item number - Number each item of property.

Full address or description of property - Give the address or full description of the property. If the property has no street number or it is farmland or other land without an address, enclose a plan that clearly shows the boundaries of the property.

Tenure - State whether the deceased owned the property outright (freehold) or had a lease (leasehold). For leasehold property enter the number of years left on the lease and the annual ground rent.

Details of lettings/leases - If the property was let out by the deceased, you must provide a copy of the lease, sublease, business or agricultural tenancy agreement. If the following information is not contained in the lease, sublease and so on, or if there is no written agreement, please enter in this column:

- date the tenancy/lease began
- date the tenancy is due to end
- what rent is payable and whether the rent can be reviewed
- who is responsible for the outgoings on the property
- name of the tenant.

If the property was unoccupied at the date of death, write 'vacant'.

Value of agricultural, business or woodlands relief or heritage exemption - If you are deducting agricultural relief, woodlands relief, business relief or claiming heritage exemption, enter the value of the property that you say qualifies for relief or exemption.

You cannot deduct business relief on businesses that deal in properties or investments.

Deceased's residence

7	A Item number	B Full address or description of property	C Postcode of property	D Tenure <i>(For example, freehold or leasehold. If leasehold, tell us the length of the lease and the annual ground rent, if applicable.)</i>	E Details of lettings/leases	F Value of agricultural, business or woodlands relief or heritage exemption deducted £	G Open market value at the date of death £
Totals						7 £	£
							Total of column above - copy this amount to form IHT400, box 51

Other land, buildings and rights over land

For rights over land (such as fishing or mineral rights) give details of those rights, as well as details of the land

8	A Item number	B Full address or description of property	C Postcode of property	D Tenure <i>For example, freehold or leasehold. If leasehold, tell us the length of the lease and the annual ground rent, if applicable</i>	E Details of lettings/leases	F Value of agricultural, business or woodlands relief or heritage exemption deducted £	G Open market value at the date of death £	
						Totals	8 £	£
							Total of column above - include this amount in form IHT400, boxes 68 to 70	

Please make sure the total value of the properties on this form is reflected in form IHT400. Include the value of agricultural, business or woodlands relief on form IHT400, box 93. You will also need to fill in form IHT413 if you have deducted business relief or IHT414 if you have deducted agricultural relief.

Special factors that may affect the value

9 Were any of the properties listed on this form subject to any special factors, such as major damage or development potential, that may affect their value?

If the property is damaged in a way that is covered by building insurance, it may affect the way we value it.

No Go to box 12 Yes Give details using the same item number(s) used in the first column starting on page 2

Item number	Details of the special factors. <i>Enclose a copy of the survey or structural engineer's report, or planning approval notice if appropriate</i>

If the property was damaged, please go to box 10, otherwise go to box 12.

10 Did the deceased's insurance cover all or part of the repairs?

No Yes

11 Do you intend to make a claim under the deceased's insurance policy?

No Yes *If Yes, attach copies of any correspondence you have had with the insurers or loss adjusters*

Property sale

12 Have any of the properties been sold or do you intend to sell any of them within 12 months of the date of death?

No *You have finished this form* Yes *Give details using the same item number(s) used on pages 2 and 3.*

A Item number	B Say whether the property has 'already been sold' 'is on the market now' or 'will be sold later'. If the property has been sold, give the date contracts were exchanged (or missives concluded for property in Scotland)	C Asking price (or agreed sale price). Do not deduct the costs of the sale £	D Say whether the sale was/is to a relative, friend or business colleague of the deceased	E Price for fixtures, carpets and curtains, if included in the sale price £	F Do you want to use the sale price as the value at the date of death?

When to use this form

Fill in this form to tell us about any bank or building society accounts that the deceased held in their sole name and were in credit at the date of death including National Savings Investments and Premium Bonds. Do not include any:

- accounts the deceased owned jointly with another person or people. Include these on form IHT404 *Jointly owned assets*, or
- accounts the deceased owned that were also assets of a business. Enter these on form IHT413 *Business and partnership interests and assets*, or
- accounts that were overdrawn at the date of death. Show these as liabilities at box 82 on form IHT400.

If there is not enough space on pages 1 and 2, please fill in another copy of this form. If you have filled in Inventory form C1 (Scotland only) you need only enter the total figure for all bank accounts in box 52, form IHT400.

Name of deceased	
Date of death DD MM YYYY	<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>
IHT reference number (if known)	

Help

For information or help or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax/
- phone our Helpline on **0845 30 20 900**
– if calling from outside the UK, phone **+44 115 974 3009**.

Bank and building society accounts – sole accounts

1	Bank and building society account details for sole accounts only. Give details of joint accounts on form IHT404 <i>Jointly owned assets</i> . List National Savings Accounts at box 2.		
Name of bank or building society	Account number/roll or reference number	Amount held, including interest, at date of death £	
		Total	1 £
			<i>Copy this amount to form IHT400, box 52</i>

Continue overleaf

2 National Savings Accounts		
Type of account <i>(for example, Investment, Direct ISA)</i>	Account number	Amount held, including interest, at date of death £
Total		£

3 Premium Bonds			
Bond number	A Bond value at date of death	B Value of any unclaimed or uncashed prizes	A + B Total £
Total			£

4 Other National Savings & Investments products		
Name of product <i>(for example, savings certificates, income bonds)</i>	Certificate number	Amount including interest at date of death £
Total		£

5 Total National Savings & Investments (box 2 + box 3 + box 4)	5 £
<i>Copy this amount to form IHT400, box 54</i>	



When to use this form

Fill in this form to tell us about the deceased's household and personal goods.

Do not include details of household or personal goods owned jointly. You should include details of jointly owned assets on form IHT404 Jointly owned assets and not on this form.

Help

Please read the guidance notes for form IHT407 in the IHT400 Notes before filling in this form. For more information or help or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax/
- phone our Helpline on **0845 30 20 900**
– if calling from outside the UK, phone **+44 115 974 3009**.

Name of deceased

Date of death DD MM YYYY

IHT reference number (if known)

Jewellery

Please enter details of any individual items of jewellery valued at £500 or more in the box below. If you have a professional valuation, enclose a copy.

1	Description of item	If the item has been sold, give the date of sale and gross sale proceeds	Open market value at date of death £
		Total	1 £

Vehicles, boats and aircraft

Please enter details of:

- cars, including vintage and classic
- motorcycles and other vehicles
- boats
- aircraft.

If you have a professional valuation, enclose a copy.

2	Manufacturer	Model	Year of manufacture or first registration	Registration number, where appropriate	Condition at the date of death and mileage for cars	If the item has been sold, enter the date of the sale and gross sale proceeds	Open market value at date of death £
Total							2 £

Antiques, works of art or collections

Please enter details of any antiques, works of art or collections. For example, antique furniture, paintings, sculptures and porcelain, collections of books, stamps, coins, medals and wines. If you have a professional valuation, enclose a copy.

3	Description of item	If the item has been sold, give the date of sale and gross sale proceeds	Open market value at date of death £
		Total	3 £

Other household and personal goods

Please enter the total value of all other household and personal goods not already listed in boxes 1, 2 or 3. For example, items of jewellery valued at less than £500, furniture and other domestic items. You do not need to list these items here.

4	Total value of other household and personal goods	£ <input type="text"/>
5	Were any of the items included in box 4 individually listed on the deceased's household insurance policy?	
	Yes	<input type="checkbox"/> <i>include a copy of the policy (and schedule, if appropriate)</i>
	No	<input type="checkbox"/>

Summary of household and personal goods

6	Total value of all household and personal goods (total of boxes 1, 2, 3 and 4)	£ <input type="text"/>	<i>Include this amount on form IHT400, box 55</i>
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When to use this form

Fill in this form if the people who have inherited the deceased's household and personal goods:

- wish to donate some or all of them to a qualifying charity, and
- wish to deduct charity exemption against the value of the estate.

If you fill in this form you will not have to submit a formal Instrument of Variation (IOV) to deduct charity exemption for any household and personal goods given to charity by the beneficiaries.

You should not fill in this form to deduct charity exemption for any household and personal goods that pass to charity under the deceased's Will.

Additional requirements

If the deceased died on or after 6 April 2012, you must send proof with this form that the charity has received the goods being passed to it.

All the people who have inherited the household and personal goods must sign this form.

Qualifying charities

A qualifying charity is one that:

- is established in the European Union or other specified country
- meets the English law definition of a charity
- has managers who are fit and proper persons to be managers of the charity
- is regulated in the country of establishment, if that is a requirement in that country.

Name of deceased

Date of death **DD MM YYYY**

IHT reference number (if known)

Help

Please read the IHT400 Notes before filling in this form.

For more information or help, or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax
- phone our helpline on **0845 30 20 900** - if calling from outside the UK, phone **+44 115 974 3009**.

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information go to www.hmrc.gov.uk/charter

Declaration

I/We, the undersigned, are entitled to the above named deceased's household and personal goods under their Will/intestacy. The deceased's Will/intestacy is varied, so that:

all the household and personal goods
go to the charity or charities shown below.

only those household and personal goods shown in the schedule overleaf
go to the charity (or charities) shown below.

Full name of charity (or charities), country of establishment and HMRC reference number of the charity, if available.

I/We intend that the provisions of section 142(1) Inheritance Tax Act 1984 and section 62(6) Taxation of Chargeable Gains Act 1992 shall apply to this variation.

First person

Full name

Signature

Date **DD MM YYYY**

Second person

Full name

Signature**Signature****Date** DD MM YYYY**Date** DD MM YYYY**Fourth person**

Full name

Third person

Full name

Signature**Date** DD MM YYYY

Schedule of items

Describe any specific items given to charity. For example, dining table and four chairs. Otherwise, you may include a more general description, for example, clothing, kitchen implements, boxes of ornaments.

Description of item(s)	Name of charity	Value of the item(s) £
		£

Include this amount on form IHT400, at box 92

When to use this form

Fill in this form if the deceased received, or had made provision for, a pension or benefit from an employer or under a personal pension policy other than the State Pension.

If the deceased had more than one pension or benefit for any one section of this form, you will need to complete a separate form for each pension and benefit.

Help

Please read the guidance notes for form IHT409 in the IHT400 Notes before filling in this form. For more information, help or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax
- phone our helpline on **0845 30 20 900**
 - if calling from outside the UK, phone **+44 115 974 3009**.

Name of deceased

Date of death *DD MM YYYY*

IHT reference number (if known)

Your rights and obligations

To find out what you can expect from us and what we expect from you go to www.hmrc.gov.uk/charter and have a look at *Your Charter*.

Continuing pension payments

1 Did any payments under a pension scheme or personal pension policy continue after the deceased's death?

Answer *No* if the only payments made were:

- *small arrears of pension from the last monthly payment in the deceased's lifetime to the date of death*
- *continuing payments of a reduced widow's, widower's or surviving civil partner's pension, or*
- *only paid because the pension provider did not know about the death.*

No Yes

If *No*, go to **question 8**

Pension scheme or policy details

2 Name of the pension scheme or title of the personal pension policy

3 Is the scheme or policy registered by HMRC for Income Tax purposes?

No Yes

4 How often were the payments made and in what amounts?

5 Date of the final guaranteed payment *DD MM YYYY*

6 Give details of any increase in the payments between the date of death and date of final guaranteed payment

7 Value of the right to receive the remainder of the payments

£

Include this amount in form IHT400, box 56

Lump sum benefit

Please complete a separate form for each lump sum payment

<p>8 Was a lump sum payable under a pension scheme or a personal pension policy as a result of the deceased's death?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p><i>If No, go to question 17</i></p>	<p>12 Was it at the trustees' discretion to choose who should receive the lump sum?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>
<p>9 Was the lump sum payable to the deceased's personal representatives because there was no-one else to receive the payment?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p><i>If Yes, go to question 15</i></p>	<p>13 Name of the pension scheme or title of the personal pension policy from which the lump sum was paid</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
<p>10 Was the lump sum payable to the deceased's personal representatives because it contained an element of protected rights?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p><i>If Yes, go to question 15</i></p>	<p>14 Is the scheme or policy registered by HMRC for Income Tax purposes?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>
<p>11 Could the deceased, right up to their death, have signed a binding 'nomination' which obliged the trustees of the pension scheme to make a payment to a person nominated by the deceased?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p><i>If Yes, go to question 15</i></p>	<p>15 Amount of the lump sum payment</p> <p>£ <input style="width: 150px;" type="text"/></p> <p><i>Include this amount in form IHT400, box 56, unless question 12 is Yes</i></p>
	<p>16 Name of the person who received the lump sum payment and their relationship to the deceased</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>

Transfers of and changes to pension benefits

<p>17 Did the deceased, within the two years before they died, transfer or dispose of any benefits payable under a pension scheme or personal pension policy?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>	<p>19 Name of the pension scheme or title of the personal pension policy</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
<p>18 Did the deceased, within the two years before they died, make any changes to the benefits to which they were entitled under a pension scheme or personal pension policy?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p><i>If you answered No to both questions 17 and 18 go to question 22</i></p>	<p>20 Is the scheme or policy registered by HMRC for Income Tax purposes?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>
	<p>21 Date(s) the benefit was nominated, appointed, assigned, transferred or changed DD MM YYYY</p> <p><input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/></p> <p><input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/></p> <p><i>Please provide details of the transfer or the changes made to the benefits on page 15 of IHT400</i></p>

Contributions to a pension scheme within two years of death

<p>22 Did the deceased or the deceased's employer make any contributions to a pension scheme within the two years before the date of death?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p><i>If No, go to question 25</i></p>	<p>24 When were the payments made and how much were they for?</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> </table>										
<p>23 Who made the payments?</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> </table>											

Alternatively secured pension funds

- i**
- If the date of death was before 6 April 2006 or after 5 April 2011 do not fill in this section.
 - If the date of death was between 6 April 2006 and 5 April 2007 inclusive, fill in all of this section.
 - If the date of death was between 6 April 2007 and 5 April 2011 inclusive, fill in boxes 25 to 27 only.

<p>25 Did the deceased benefit from an alternatively secured pension (ASP) fund as a scheme member?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p><i>If No, go to question 33</i></p>	<p>28 Value of the fund at the date of death</p> <p>£ <input style="width: 150px;" type="text"/></p>
<p>26 Scheme administrator's name and address details</p> <p>Title - enter MR, MRS, MISS, MS or other title</p> <input style="width: 100%;" type="text"/> <p>Name</p> <input style="width: 100%;" type="text"/> <input style="width: 100%;" type="text"/> <p>Postcode</p> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <p>House or building number</p> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/> <p>Rest of address, including house name or flat number</p> <input style="width: 100%;" type="text"/> <input style="width: 100%;" type="text"/> <input style="width: 100%;" type="text"/>	<p>29 Value of the fund being used to provide benefits for the deceased's relevant dependants</p> <p>£ <input style="width: 150px;" type="text"/></p>
<p>27 Scheme reference number</p> <input style="width: 100%;" type="text"/>	<p>30 Is the fund being used to purchase an annuity for the deceased's relevant dependants which will come to an end on or before the death of the relevant dependant?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>
	<p>31 Amount of the fund now passing to a qualifying charity</p> <p>£ <input style="width: 150px;" type="text"/></p> <p><i>If part of the fund is passing to charity, tell us the full name of the charity, the country of establishment and the HMRC charities reference, if available</i></p> <input style="width: 100%;" type="text"/> <input style="width: 100%;" type="text"/> <input style="width: 100%;" type="text"/>
	<p>32 Net value chargeable to tax <i>(Question 28 minus question 29 minus question 31)</i></p> <p>£ <input style="width: 150px;" type="text"/></p> <p><i>Include this amount in form IHT400, box 106</i></p>

Dependant's pension fund

- i** If the date of death was before 6 April 2006 do not fill in this section.
- If the date of death was between 6 April 2006 and 5 April 2007 inclusive, fill in all of this section.
- If the date of death was after 5 April 2007 fill in boxes 33 to 37 only.

<p>33 Did the deceased benefit from:</p> <ul style="list-style-type: none">a dependant's ASP fund or dependant's unsecured pension fund to which they became entitled as the 'relevant dependant' of a scheme member who died with an ASP? No <input type="checkbox"/> Yes <input type="checkbox"/>a dependant's ASP fund derived from the pension lump sum death benefit of a scheme member who died before the age of 75? No <input type="checkbox"/> Yes <input type="checkbox"/> <p>If you answered No to both questions, you have finished this form. If you answered Yes to either question, go to box 34.</p>	<p>38 Scheme administrator's name and address details</p> <p>Title - enter MR, MRS, MISS, MS or other title</p> <input type="text"/> <p>Name</p> <input type="text"/> <p>Postcode</p> <input type="text"/> <p>House or building number</p> <input type="text"/> <p>Rest of address, including house name or flat number</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<p>34 Name of the scheme member referred to in question 33</p> <input type="text"/> <input type="text"/>	
<p>35 Original scheme member's date of birth DD MM YYYY</p> <input type="text"/> <input type="text"/>	<p>39 Scheme reference number</p> <input type="text"/>
<p>36 Original scheme member's date of death DD MM YYYY</p> <input type="text"/> <input type="text"/>	<p>40 Value of the fund at the date of death</p> <p>£ <input type="text"/></p>
<p>37 Original scheme member's IHT reference (if known)</p> <input type="text"/>	<p>41 Amount of the fund now passing to a qualifying charity</p> <p>£ <input type="text"/></p> <p>If part of the fund is passing to charity, tell us the full name of the charity, the country of establishment and the HMRC charities reference, if available</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	<p>42 Net value of the chargeable estate (Box 40 minus box 41)</p> <p>£ <input type="text"/></p> <p><i>Include this amount in form IHT400, box 106</i></p>

When to use this form

Fill in this form if the deceased was paying regular monthly or lump sum premiums on any:

- life assurance policies, or if any sums are payable by insurance companies to the estate as a result of the deceased's death. (It does not matter if the policies were on the deceased's life or someone else's life or whether the policies were for the deceased's benefit)
- unit-linked investment bonds with insurance companies or other financial service providers that pay 101% of the value of the units to the estate
- investment or reinvestment plans, bonds or contracts with financial service providers that pay out to the estate on death
- insurance policies and unit-linked investment bonds that are payable to the beneficiaries under a trust and do not form part of the estate
- joint life assurance policies under which the deceased was one of the lives assured but which remain in force after the date of death.

When not to use this form

Do not use this form to tell us about pension annuities. Use form IHT409 *Pensions* instead.

Mortgage protection policies

If the policy is a mortgage protection policy, you should include the property, the mortgage and the policy as separate items, as follows:

- If the deceased owned the property in their own name, you should include the policy details in question 2 below.
- If the deceased owned the property jointly, you should include the policy along with the property and the mortgage details on form IHT404 *Jointly owned assets*.

Name of deceased

Date of death **DD MM YYYY**

IHT reference number (if known)

Help

The notes to help you fill in this form are included on the form. For more information or help or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax
- phone our Helpline on **0845 30 20 900**
– if calling from outside the UK, phone **+44 115 974 3009**

Your rights and obligations

To find out what you can expect from us and what we expect from you go to www.hmrc.gov.uk/charter and have a look at *Your Charter*.

We have a range of services for people with disabilities, including guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact us on any of our phone Helplines if you need these services.

Life assurance policies

1 Were any sums payable by insurance companies to the estate as a result of the deceased's death?		
No <input type="checkbox"/> <i>Go to question 3</i> Yes <input type="checkbox"/> <i>Go to question 2</i>		
2 Details of sums payable by insurance companies <i>(In Scotland the policies will be listed on form C1 the Inventory: you do not need to list them again on this form, but please include their total here.)</i>		
Name of insurance company	Policy number	Amount payable, including bonuses £
Total		2 £

3 Was the deceased's life assured under a jointly owned assurance policy which continues after death?

No Go to *question 4*

Yes Give details of the policy and its value on form IHT404 Jointly owned assets and not on this form. Go to *question 4*

4 Was the deceased entitled to benefit from a life assurance policy on the life of another person where the policy continues after death?

No Go to *question 6*

Yes Go to *question 5*

5 Give details of life assurance policies. Please provide a copy of each policy

Name of insurance company	Policy number	Name of person whose life is assured	Value of policy provided by insurance company at the date of death £

Total **5** £

6 Total value of life assurance policies (box 2 + box 5)

£

Copy this amount to form IHT400, **Box 57**

Payments made after the deceased's death

Purchased life annuities

Payments made under a purchased life annuity have an income element and a capital element. You will find information about the two different elements on letters from the insurance company making the payments. Payments under an annuity purchased by the deceased to provide a pension will only consist of income. Give information here about purchased life annuities only. Pension annuities should be shown on schedule IHT409 *Pensions* instead.

7 Did any payments that were made under a purchased life annuity continue after the deceased's death?

No *Go to question 10*

Yes *Go to question 8*

8 Give details of purchased life annuity payments

You can find a *guaranteed annuities calculator* on our website to help you value the right to receive the remainder of the payments. Go to www.hmrc.gov.uk/inheritancetax

Name of the company that sold the policy	How often were repayments made? <i>For example, weekly, monthly</i>	Details of increases in the payments during the remaining guaranteed period, if any	Date of final guaranteed payment	Value of the right to receive the remainder of the payments £
			Total	8 £

Include this amount in the figure on form IHT400, Box 76

9 What is the gross annual amount payable under the annuity?

£

What part of that amount is considered capital?

£

What part of that amount is considered income?

£

You may need to refer to letters from the insurance company for these figures

Lump sum payment made on the deceased's death

10 Was a lump sum payable under a purchased life annuity as a result of the deceased's death?

No Go to question 12

Yes Go to question 11

11 Give details of lump sum payable

Name of the company that sold the policy	Explain when and how the deceased disposed of the right to receive the lump sum, if not payable to the estate	Value of the lump sum payable £
Total value		11 £

Include this amount in the figure on form IHT400, Box 76

12 Did the deceased, within seven years of their death, pay any premium on a life assurance policy for the benefit of someone else, other than the deceased's spouse or civil partner?

No Go to question 14

Yes Provide details on form IHT403 Gifts and other transfers of value

13 Was an annuity purchased at any time? (The deceased may have purchased an annuity as well as paying the premiums on a life assurance policy for the benefit of someone else.)

No

Yes Provide a copy of the policy schedule and provisions

14 Did the deceased have a right to benefit from a life assurance policy taken out on another person's life and held in trust for the benefit of the deceased (and others)?

No

Yes

Life assurance policies taken out on one person's life may be held in a trust for the benefit of others. Parents may often take out a life assurance policy but put it in trust for their children. Business partners or the directors of a company may also take out insurance on their lives but for the benefit of their partners or co-directors. If the deceased died whilst they were still working, or before their parent(s), there is a possibility that the deceased may have a right to benefit under a policy held in trust. If the deceased had the right to benefit under a life assurance policy held in trust, you will need to fill in the form IHT418 Assets held in trust. See IHT400 Notes.

When to use this form

Fill in this form to tell us about the listed stocks, UK Government and municipal securities and shares owned by the deceased. We give details of how to value stocks and shares in the IHT400 Notes.

Do not include any shares or securities:

- listed on the Alternative Investment Market (AIM) or traded on OFEX
- in a Private Limited Company, Business Expansion Scheme (BES) or Business Start-up Scheme (BSS)
- listed on a recognised stock exchange, where the deceased had control of the company.

These should be listed on Schedule IHT412 *Unlisted stocks, shares and control holdings*.

If you have a stockbroker's valuation or if you have filled in Inventory form C1 (Scotland only) you need only copy the totals for each category of share to the form and enclose a copy of the valuation.

You need to tell us about any dividends and interest on the stocks and shares that were due at the date of death but have not yet been paid. In the IHT400 Notes we explain the different types of dividends, and what to include.

Name of deceased

Date of death DD MM YYYY

IHT reference number (if known)

Help

Please read the guidance notes for form IHT408 in the IHT400 Notes before filling in this form. For more information or help or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax/
- phone our Helpline on **0845 30 20 900**
- if calling from outside the UK, phone **+44 115 974 3009**.

UK Government and municipal securities

List here any UK Government securities that the deceased held. For example, Treasury Stock, Exchequer Stock, War Loan and any other stock held on the Bank of England register. Also include any municipal securities, mortgages, debentures and stock held in countries, cities and towns, docks, harbours and water boards. Any Northern Ireland municipal stock should also be listed here.

1	Description of stock (For example, 3.5% War Loan)	Amount of stock held	Market price per unit at date of death £	Total value of stock at date of death £	Interest due to date of death £
Totals				1 £	£
				Total of column above - copy this amount to form IHT400, box 62	Total of column above - include this amount on form IHT400, box 64

When to use this form

Fill in this form to tell us about any stocks and shares owned by the deceased that are:

- listed on the Alternative Investment Market (AIM) or traded on OFEX
- held in a private limited company, Business Expansion Scheme (BES) or Business Start-up Scheme (BSS)
- listed on a recognised stock exchange and the deceased had control of the company.

All other holdings of stocks and shares should be listed on Schedule 411 *Listed stocks and shares*.

You need to tell us about any dividends and interest on the stocks and shares that were due at the date of death but have not yet been paid. We explain the different types of dividends, and what to include, in the IHT400 Notes.

Help

Please read the guidance notes for form IHT412 in the IHT400 Notes before filling in this form. For more information or help or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax/
- phone our Helpline on **0845 30 20 900**
– if calling from outside the UK, phone **+44 115 974 3009**.

Notes

You cannot deduct business relief on any unlisted shares that were subject to a binding contract for sale at the date of death, unless the sale was made in order to reconstruct or amalgamate the company.

Business relief is not due on traded unlisted shares that are quoted on a recognised foreign stock exchange. To check whether or not business relief is due:

- 1 visit the website for the company in which the shares were held. This will tell you whether the shares are traded on another exchange, then
- 2 check whether any other exchange on which the shares are traded is on the list of recognised stock exchanges at www.hmrc.gov.uk/fid/rse.htm If it is, business relief is not due on the shares.

Name of deceased

Date of death DD MM YYYY

IHT reference number (if known)

Paying tax by instalments

In some rare circumstances you may be able to pay tax by instalments on unlisted shares that do not qualify for business relief.

You will be able to do this if:

- you can show that the Inheritance Tax on the value of the shares could not be paid in one sum without undue hardship, or
- at least 20% of the tax for which the same person is liable in the same capacity, is on assets (including the shares in question) that qualify for payment by instalments, or
- the value of the shares is more than £20,000 and the shares represent at least 10% of the nominal value of the company's share capital or (if they are ordinary shares) at least 10% of the nominal value of the ordinary share capital.

If you have tax to pay on non-control holdings of unlisted shares and they qualify for payment by instalments, enter the value of the shares in box 66 of form IHT400, not box 65.

Business relief on lifetime gifts

There are special rules which apply to business relief on lifetime gifts and you should read the rules in the IHT400 Notes if you want to deduct business relief from a gift of unlisted stocks and shares or control holdings.

Traded unlisted stocks and shares that did *not* give the deceased control of the company

Enter the following in this box:

- shares listed on the Alternative Investment Market (AIM)
 - shares traded on OFEX (an unregulated trading facility dealing in unlisted shares)
- if they did **not** give the deceased control of the company.

If the deceased owned any of these types of shares that gave them control of the company list them at box 4 on this form, instead of here.

State whether each holding was owned for at least two years prior to the deceased's death by answering Yes or No in the appropriate column. State at what rate you are deducting any business relief (BR) for each holding.

1	Name of the company and type of shares or stock	Number of shares or amount of stock held	Market price per share/stock at date of death £	Total value of shares/stock at date of death £	Dividend due to date of death £	Owned for two years (Yes or No)	Amount of business relief (BR) due £	Rate of BR 100% or 50%
			Totals	1	£	£	£	
				Total of column above - include this amount in form IHT400, box 65		Total of column above - include this amount in form IHT400, box 64		Total of column above - include this amount in form IHT400, box 92

Unlisted stocks, shares and investments that did *not* give the deceased control of the company

Enter in this box unlisted shares and securities in private limited companies and shares held in a Business Expansion Scheme (BES) or a Business Start up Scheme (BSS) if they did **not** give the deceased control of the company. If the deceased owned any of these types of shares that gave them control of the company you should list them at box 3 on this form, instead of here.

2	Name of the company and type of shares or stock	Number of shares or amount of stock held	Market price per share/stock at date of death £	Total value of shares/stock at date of death £	Dividend due to date of death £	Owned for two years (Yes or No)	Amount of business relief (BR) due £	Rate of BR 100% or 50%
	Totals		2	£	£		£	
				Total of column above - include this amount in form IHT400, box 65	Total of column above - include this amount in form IHT400, box 64	Total of column above - include this amount in form IHT400, box 92		

Unlisted stocks, shares and investments that *gave* the deceased control of the company

Enter details of unlisted shares and securities in private limited companies that gave the deceased control of the company.

3	Name of the company and type of shares or stock	Number of shares or amount of stock held	Market price per share/stock at date of death £	Total value of shares/stock at date of death £	Dividend due to date of death £	Owned for two years (Yes or No)	Amount of business relief (BR) due £	Rate of BR 100% or 50%
	Totals		3	£	£		£	
				Total of column above - include this amount in form IHT400, box 67	Total of column above - include this amount in form IHT400, box 64	Total of column above - include this amount in form IHT400, box 93		

Traded unlisted stocks, shares and investments that gave the deceased control of the company

Enter details of traded unlisted shares that gave the deceased control of the company.

4	Name of the company and type of shares or stock	Number of shares or amount of stock held	Market price per share/stock at date of death £	Total value of shares/stock at date of death £	Dividend due to date of death £	Owned for two years (Yes or No)	Amount of business relief (BR) due £	Rate of BR 100% or 50%	
	Totals			4	£	£	£		
				Total of column above - include this amount in form IHT400, box 67		Total of column above - include this amount in form IHT400, box 64		Total of column above - include this amount in form IHT400, box 93	

Listed stocks, shares and investments that gave the deceased control of the company

Enter details of listed shares that gave the deceased control of the company.

5	Name of the company and type of shares or stock	Number of shares or amount of stock held	Market price per share/stock at date of death £	Total value of shares/stock at date of death £	Dividend due to date of death £	Owned for two years (Yes or No)	Amount of business relief (BR) due £	Rate of BR 100% or 50%	
	Totals			5	£	£	£		
				Total of column above - include this amount in form IHT400, box 67		Total of column above - include this amount in form IHT400, box 64		Total of column above - include this amount in form IHT400, box 93	

When to use this form

Fill in this form if the deceased had any assets or an interest in a business or business partnership and you are deducting business relief on form IHT400. Answer the following questions and give the further details we ask for. If you need more space, use box 25 on page 4.

If necessary, fill in a separate form for each business or business asset concerned.

If the deceased's interest in a business consisted of a control holding of shares, do not include that interest here, put it on form IHT412 instead.

Help

Please read the guidance notes for form IHT413 in form IHT400 Notes before filling in this form. For more information or help or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax/
- phone our Helpline on **0845 30 20 900**
– if calling from outside the UK, phone **+44 115 974 3009**.

Name of deceased
<input type="text"/>
Date of death <i>DD MM YYYY</i>
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
IHT reference number (if known)
<input type="text"/>

Ownership, contract for sale and business interests

Ownership	
1	Did the deceased own the business interest throughout the two years up to the date of death?
No	<input type="checkbox"/> <i>Go to box 2</i>
Yes	<input type="checkbox"/> <i>Go to box 3</i>
2	Business relief is not normally due if the shares or business interest was not owned throughout the two years up to the date of death. If you feel that business relief is still due, say why.
<input type="text"/>	
<input type="text"/>	
<input type="text"/>	
<input type="text"/>	

Contract for sale	
3	Was the whole or any part of the business, interest in a business, or were any of the business assets, subject to a binding contract for sale at the date of death?
No	<input type="checkbox"/> <i>Go to box 7 on page 2</i>
Yes	<input type="checkbox"/> <i>Go to box 4</i>

4	Date of contract <i>DD MM YYYY</i>										
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>											
5	Enter details of the assets sold under the contract										
<table border="1"> <thead> <tr> <th>Description</th> <th>Value (£)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>		Description	Value (£)								
Description	Value (£)										
6	Business relief cannot be deducted on businesses, business interests, business assets or any part of them that were subject to a binding contract for sale at the date of death unless they were a business or an interest in a business and the sale is to a company which is to carry on the business, and is made wholly or mainly in consideration of shares in or securities of that company. If this applies, please enter the details.										
<input type="text"/>											
<input type="text"/>											
<input type="text"/>											
<input type="text"/>											

Business or interest in a partnership

7 What was the value of the deceased's business or interest in a partnership at the date of death?

£

Include this value in form IHT400, box 69

8 What is the name and main activity of the business or partnership?

9 How has the value for the business or partnership been calculated? Enter details of the assets and liabilities included in the calculation. *If a professional valuation has been obtained, please enclose a copy*

Please provide copies of the latest three years' accounts

10 Is the business an interest in a partnership?

No *Go to box 16*

Yes *Fill in boxes 11 to 15 and enclose a copy of the partnership agreement. If there is no written agreement, describe the informal terms in box 25*

11 Date on which the partnership began DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

12 Unique Taxpayer Reference of the partnership

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

13 Name(s) of the people who provided the capital

14 What contribution did each person make to the capital?

15 How are the profits from the partnership shared?

16 Is the business or interest in a partnership to be sold as a result of the death?

No Yes

17 Total amount of business relief you are deducting from the business or interest in a business (for transfers after 9 March 1992 this will always qualify for relief at a rate of 100%, if eligible)

£

Include the business relief in form IHT400, box 93

Asset(s) owned by the deceased and used by a company controlled by the deceased or a partnership of which they were a member

Include any shares the deceased owned in the company on form IHT412 *Unlisted shares and control holdings*.

18	Describe the assets owned by the deceased and used by the business or a company	Value of asset(s) £
	Total value of assets	£

Include this total in form IHT400, box 69

<p>19 What is the main activity of the business or company shown above?</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> </table>										<p>20 What was the deceased's interest in the partnership or company shown above? Tick one box only</p> <p><input type="checkbox"/> Member of a partnership</p> <p><input type="checkbox"/> Control of the company</p> <p>21 Total amount of business relief you are deducting on the assets used by the business or company (for transfers after 9 March 1992 this will always qualify for relief at a rate of 50%, if eligible)</p> <p style="margin-left: 20px;">£ <input style="width: 100px;" type="text"/></p> <p><i>Include the business relief in form IHT400, box 93</i></p>

Business relief on lifetime gifts

Only answer the following questions if you are deducting business relief in connection with a lifetime transfer.

<p>22 Was the business, interest in a business or asset concerned owned by the person who received the gift throughout the relevant period (see IHT400 Notes)?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>	<p>24 Was the business, interest in a business or asset concerned subject to a binding contract for sale immediately before the end of the relevant period (see IHT400 Notes)?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>
<p>23 Would the business, interest in a business or asset concerned have qualified for business relief if the person who received the gift had made a transfer of the property at the date of death?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>	

Additional information

Please use this page to enter any additional information that you have not been able to fit into boxes 1 to 24.

25



When to use this form

Fill in this form if you are deducting agricultural relief on form IHT400. Use a separate form for each agricultural holding and send in a plan showing the location and extent of the holding.

Help

Please read the guidance notes for form IHT414 in the IHT400 Notes before filling in this form. For more information or help or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax/
- phone our Helpline on **0845 30 20 900**
– if calling from outside the UK, phone **+44 115 974 3009**.

Name of deceased

Date of death DD MM YYYY

IHT reference number (if known)

Agricultural property

<p>1 Give the address and a full description of the agricultural holding on which you are deducting agricultural relief. <i>You must also fill in form IHT405 Houses, land, buildings and interests in land to give details of the property concerned</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">Address</td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="padding: 2px;">Description</td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> </table>	Address				Description						<p>3 Was the holding, or any part of it, subject to a binding contract for sale at the date of transfer?</p> <p>No <input type="checkbox"/> <i>Go to box 4</i></p> <p>Yes <input type="checkbox"/> <i>Give full details of the contract and clearly identify the part of the property that was sold on the plan you supply</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> </table>										
Address																					
Description																					
<p>2 When and how did the deceased acquire the holding? <i>For example, the deceased may have inherited the property, received it as a gift, or bought it themselves</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> </table>											<p>4 Are there any outstanding planning consents on the holding which have not been implemented?</p> <p>No <input type="checkbox"/> <i>Go to box 5</i></p> <p>Yes <input type="checkbox"/> <i>Give brief details of the planning consents</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> </table>										

Use of agricultural land

Please read the guidance notes for form IHT414 in the IHT400 Notes for information on the amount of detail required in this section.

- 5** Give a detailed description of the day-to-day farming activities carried out on the land throughout the seven years prior to the date of transfer (or the period of ownership, if less than seven years)

- 6** Give details of the extent of the deceased's involvement in the activities described in box 5 throughout the two years prior to the date of transfer. *For example, what actual tasks did the deceased carry out and how many hours did the deceased spend on these tasks each week*

Let land

- 7** Was the land subject to any lease, licence or tenancy immediately before the transfer?

No *Go to box 11*

Yes *Go to box 8*

- 8** To whom was the land let?

Title - enter MR, MRS, MISS, MS or other title

Name

Relationship to the deceased, if any

- 9** When did the letting start? DD MM YYYY

- 10** What was the original duration or term of the letting?

- 11** Are you deducting agricultural relief at 50% or 100%?

50% 100%

Send in a copy of the tenancy agreement if there is one.

Farmhouses and cottages

Only fill in this section if you are deducting agricultural relief on farmhouses and cottages. Agricultural relief is only available for farmhouses and cottages that are occupied for the purposes of agriculture. Whether each property will qualify for relief depends on who lived there and whether it is regarded as 'of a character appropriate' to the property.

Please answer the following questions for each property. *Continue on an additional sheet if necessary.*

Property 1

- 12 Address and/or description of the property, for example, 'Farmhouse at Ashdown Farm, Hay Lane, Hoxton'

- 13 Was the property unoccupied (even temporarily) during the seven years prior to the date of transfer?

No *Go to box 14*

Yes *Give the date(s) the property was empty*

- 14 Did the deceased live at the property?

Yes *Go to box 16*

No *Give details of the person(s) who lived at the property, the date(s) they lived there and explain the extent of their involvement in the farming activities described at box 5*

- 15 If the property was let, describe the type of tenancy (for example, agricultural tenancy, assured shorthold) and say how much rent was paid

Property 2

- Address and/or description of the property, for example, 'Farmhouse at Ashdown Farm, Hay Lane, Hoxton'

- Was the property unoccupied (even temporarily) during the seven years prior to the date of transfer?

No *Go to box 14*

Yes *Give the date(s) the property was empty*

- Did the deceased live at the property?

Yes *Go to box 16*

No *Give details of the person(s) who lived at the property, the date(s) they lived there and explain the extent of their involvement in the farming activities described at box 5*

- If the property was let, describe the type of tenancy (for example, agricultural tenancy, assured shorthold) and say how much rent was paid

Farm buildings

- 16 Give a full description of any farm buildings from which agricultural relief is deducted stating who was using them and for what purpose. Please do not use phrases such as 'general storage' or 'agricultural purposes' as these are insufficient.

Agricultural relief and lifetime transfers

If you are deducting agricultural relief on a gift there are additional conditions that must be met before the relief is due. Please answer these additional questions to help us to decide if the relief is due.

'Relevant period' means the period between the date of the gift and the date of death of the deceased (or death of the person who received the gift, if they died first).

- 17 Was the holding agricultural property immediately before the end of the relevant period?

No Yes

- 18 Was the holding owned by the person who received the gift throughout the relevant period?

No Yes

- 19 Was the holding occupied (by the person who received the gift or by someone else) for agricultural purposes throughout the relevant period?

No Yes

- 20 Was the holding subject to a binding contract for sale immediately before the end of the relevant period?

No Yes

Any other information

Please use this box if you have any further details you would like to give us or if you do not have enough space in any of the boxes on pages 1 to 4.

When to use this form

Fill in this form if the deceased had a right to a legacy or share in an estate of someone else who died before them, but which they had not received before they died.

You should fill in a separate form for each estate in which the deceased had a right to a legacy or share.

Help

For more information or help or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax/
- phone our Helpline on **0845 30 20 900**
– if calling from outside the UK, phone **+44 115 974 3009**.

Name of deceased <input type="text"/>
Date of death <i>DD MM YYYY</i> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
IHT reference number (if known) <input type="text"/>

Details of the person who died earlier

1 Name of the person who died earlier (the 'predecessor') Title – enter MR, MRS, MISS, MS or other title <input type="text"/> Surname <input type="text"/> First names <input type="text"/> <input type="text"/>	2 Date the predecessor died <i>DD MM YYYY</i> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	3 Capital Taxes or Inheritance Tax reference of the earlier estate (if known) <input type="text"/> <i>If you do not know the reference, give the date of grant for the earlier death (if known)</i> Date of grant <i>DD MM YYYY</i> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

The deceased's entitlement

4 Tell us what the deceased was entitled to from the other estate. <i>For example, a legacy of money, a specific item, or a share of the predecessor's estate</i> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	5 Had the deceased received any part of the entitlement before they died? No <input type="checkbox"/> <i>Go to box 7 on page 2</i> Yes <input type="checkbox"/> <i>Go to box 6</i>
	6 Tell us what the deceased had already received <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Deceased's entitlement

Give full details of the deceased's entitlement in boxes 7 and 9. If the deceased was entitled to a legacy of specific assets, describe the assets and give their values at the date the deceased died.

If the deceased was entitled to the remainder of the estate (the residue):

- give details of the assets and liabilities of the estate that the personal representatives of the person who died earlier held at the date the deceased died, including any legacies or other payments still to be made
- give the value of these assets at the deceased's date of death (in the same way as you value the deceased's own assets)
- deduct any legacies to other people that have still to be paid
- show how you have arrived at the net value and write it in the box provided.

If you are unable to obtain such details before you are ready to apply for a grant, give as much information as you can and include an estimate for the value.

7	The deceased's entitlement to: <ul style="list-style-type: none">• houses, land and buildings• an interest in a business• shares or securities that gave the deceased control of the company. List any debts or liabilities due on these assets in this box				
<table border="1"><thead><tr><th data-bbox="180 779 1150 880">Details of the entitlement</th><th data-bbox="1150 779 1431 880">Value of entitlement £</th></tr></thead><tbody><tr><td colspan="2" data-bbox="180 880 1431 1865" style="height: 400px;"></td></tr></tbody></table>		Details of the entitlement	Value of entitlement £		
Details of the entitlement	Value of entitlement £				
Net value 7 £					
<i>Total of column above - copy this amount to form IHT400, box 71</i>					
8	Are these values estimates? No <input type="checkbox"/> Yes <input type="checkbox"/>				

9 All other assets to which the deceased was entitled, which are not shown in box 7.
List any debts or liabilities due on the other assets in this box

Details of the entitlement	Value of entitlement £
Net value	9 £

Total of column above -
copy this amount to
form IHT400, box 72

10 Are these values estimates?

No Yes

When to use this form

Fill in this form to tell us about any debts owed to the deceased's estate at the date of their death.

Use a separate form for each debt. If the money owed to the deceased was a director's loan account or a current account with a company or business, answer box 3 and box 9 only.

If the debt is not straightforward and you need to explain the circumstances surrounding the debt, please give full details on the 'Additional information' boxes, pages 15 and 16 on form IHT400.

Help

For information or help or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax/
- phone our Helpline on **0845 30 20 900**
– if calling from outside the UK, phone **+44 115 974 3009**.

Name of deceased

Date of death DD MM YYYY

IHT reference number (if known)

Details of debt

If the deceased was owed some money when they died, you must assume that the debt will be repaid in full. You should include the full value of the capital and interest outstanding at the date of death. If it is impossible or not reasonably possible for the money to be repaid you may include a reduced figure on form IHT400 and give details at box 9 on this form.

1 Date the original loan was made DD MM YYYY

2 Original value of the loan

£

3 Amount of the loan, including interest, outstanding at the date of death

Capital

£

Interest

£

Total (Capital + Interest)

3 £

Copy to form IHT400, box 73

4 Was the loan secured by mortgage?

No Yes

5 Give the name of the borrower(s) and describe their relationship to the deceased

6 Enter the amount of interest charged on the loan, the rate(s) at which it was charged and the period over which it was charged

7 Enter details of capital repayments made on the loan

8 What evidence is there to support the existence of the loan?

You must provide copies of written evidence such as a letter or mortgage deed. A number of insurance linked products include a loan from the deceased to the trustees of a settlement or policy. If the loan is to be repaid by the trustees of such a scheme, provide a copy of the loan agreement and any settlement or policy document

9 If you wish to include a figure for the loan which is different from the total amount outstanding at box 3, please explain why here. Provide any evidence you have and show how you have worked out the figure



When to use this form

Fill in this form if the deceased was domiciled in the United Kingdom (UK) when they died and owned assets abroad. For Inheritance Tax purposes, the Channel Islands and the Isle of Man are not in the UK. You should give details of all the assets situated outside the UK that the deceased owned.

Help

The guidance notes to help you fill in this form are on page 4. For more information or help or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax
- phone our Helpline on **0845 30 20 900**
– if calling from outside the UK, phone **+44 115 974 3009**.

Name of deceased

Date of death *DD MM YYYY*

IHT reference number (if known)

Assets outside the UK

Enter details of assets consisting of:

- houses, land and buildings
- businesses or interests in businesses
- shares and securities which gave the deceased control of the company.

1	Description of assets - see note on page 4	Value in foreign currency at the date of death	Exchange rate at the date of death	Value of assets at the date of death £ sterling
Total				1 £

2 Details of liabilities to be deducted from the foreign assets shown in box 1
If a loan charged on a property shown in box 1 arose in the UK, include the amount on form IHT400, box 80, and not here

Description of liabilities	Value in foreign currency at the date of death	Exchange rate at the date of death	Amount of liability £ sterling
Total liabilities			2 £

3 Net assets (box 1 *minus* box 2). If a *minus* amount, write '0' and read IHT400 Notes on how to deal with a deficit **3** £

4 Details of exemptions and reliefs being deducted against foreign assets shown in box 1

Description of exemptions and reliefs <i>If you are deducting charity exemption, enter the full name of the charity, the country of establishment and the HMRC charities reference, if available.</i>	Amount of exemption or relief £
Total exemptions and reliefs	
4 £	

5 Net total of foreign houses, land, businesses and control holdings of shares (box 3 *minus* box 4). If box 3 is '0' write '0' in box 5 **5** £

Copy this amount to form IHT400, box 97

Other assets outside the UK

Enter details of the other assets owned by the deceased outside the UK which were not shown in box 1.
For example, bank accounts.

6	Description of assets	Value in foreign currency at the date of death	Exchange rate at the date of death	Value of assets at the date of death £ sterling
Total				6 £

7 Details of liabilities to be deducted from the foreign assets shown in box 6

Description of liabilities	Value in foreign currency at the date of death	Exchange rate at the date of death	Amount of liability £ sterling
Total liabilities			7 £

8 Net assets (box 6 *minus* box 7). If a *minus* amount, write '0'
and read IHT400 Notes on how to deal with a deficit

8 £

9	Details of exemptions and reliefs being deducted against foreign assets shown in box 6	
	Description of exemptions and reliefs <i>If you are deducting charity exemption, enter the full name of the charity, the country of establishment and the HMRC charities reference, if available.</i>	Amount of exemption or relief £
	Total exemptions and reliefs	9 £
10	Net total of other foreign assets (box 8 <i>minus</i> box 9). If box 8 is '0', write '0' in box 10	10 £
		<i>Copy this amount to form IHT400, box 98</i>

Notes

Domicile

If the deceased was domiciled in the UK when they died, use this form to tell us about assets owned abroad. In some circumstances, you may find it easier to fill in more than one form. For example, if the deceased left a separate Will to deal with all or part of their foreign estate they may have appointed different personal representatives. These assets will still form part of the deceased's estate.

For more information about domicile, see IHT400 Notes.

Description of assets

Houses, land and buildings

You should give a full description of the property and enclose any professional valuations obtained, a plan and photographs of the property if you have any.

You should also comment on the following:

- the condition the property was in
- whether it is in a remote or urban location
- what additional facilities the property has, such as a swimming pool
- whether there was any planning permission
- whether a sale of the property is imminent.

Businesses and control holdings

Please enclose copies of the latest accounts and provide a calculation of how the valuation has been arrived at.

Currency conversions

You should show the value of the asset in the foreign currency as at the date of death. Then show how you have converted that value to pound sterling. Major currencies should generally be converted at the closing mid-point figure given in the 'Pound Spot Forward against the Pound' table shown in the financial pages of daily newspapers or on the Internet. Less common currencies may be converted at the rates shown in the 'FT Guide to World Currencies', published weekly in the Financial Times on Mondays and also by searching on the Internet.

Jointly owned foreign assets

If the deceased owned any foreign assets jointly, you should include those assets on this form and not on form IHT404 *Jointly owned assets*. Use the 'Additional information' boxes on pages 15 and 16 of form IHT400, to give full details of the joint ownership of foreign assets.

Double taxation relief

If tax that is similar to Inheritance Tax has been paid on an asset in another country, you may be able to deduct double taxation relief. The form IHT400 *Calculation* will show you how to work out the double taxation relief.

When to use this form

Fill in this form if the deceased had the right to benefit from a trust created by a deed or under someone's Will or intestacy.

If the deceased had the right to benefit from more than one trust, you should complete a separate form for each trust.

Help

Please read the guidance notes for form IHT418 in the IHT400 Notes before filling in this form.

For more information or help or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax
- phone our Helpline on **0845 30 20 900**
– if calling from outside the UK, phone **+44 115 974 3009**.

Name of deceased	<input type="text"/>
Date of death DD MM YYYY	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
IHT reference number (if known)	<input type="text"/>

Deceased's interest in possession

Please read the IHT400 Notes about the definitions of an 'interest in possession' and the types of interests listed below, before completing this section.

1	Did the deceased have an interest in possession which was one of the following interests?				
	An interest in possession that started before 22 March 2006 and remained in existence until the date of death	No	<input type="checkbox"/>	Yes	<input type="checkbox"/>
	An immediate post-death interest	No	<input type="checkbox"/>	Yes	<input type="checkbox"/>
	A disabled person's interest	No	<input type="checkbox"/>	Yes	<input type="checkbox"/>
	A transitional serial interest	No	<input type="checkbox"/>	Yes	<input type="checkbox"/>

- i**
- If you answered Yes to any of the above questions, go to box 2.
 - If you answered No to all the above questions, go to box 19.

About the trust

2	Name of the person who created the trust either during their lifetime, or by their Will or intestacy	<input type="text"/>	<p><i>If you answered No to question 6, complete only the 'total' boxes at 12 and 17 on pages 2 and 3.</i></p> <p><i>If you answered Yes, complete all of pages 2 and 3.</i></p>
3	Name of the trust	<input type="text"/>	
4	Unique Taxpayer Reference of the trust	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
5	Date the trust was created DD MM YYYY	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
6	Do you have details of all the assets in the trust and their values? <i>The trustees may only give you a 'total value' figure for the trust fund</i>	No <input type="checkbox"/> Yes <input type="checkbox"/>	
7	Name(s) and address(es) of the trustees or the solicitors acting for the trust	<input type="text"/>	

Continue on page 4 if necessary

Assets in the trust

This page should only contain details of assets in trust consisting of:

- houses, land and buildings
- businesses or interests in businesses, and
- shares and securities which gave the deceased control of the company.

8	Details of the assets in the trust	
	Description of assets	Value at the date of death £
	Total of assets	£
9	Mortgages, secured loans and other debts payable out of the assets shown in box 8	
	Description of liabilities	Amount £
	Total of liabilities	£
10	Net assets (box 8 <i>minus</i> box 9). If a <i>minus</i> amount, write '0'	£ <input style="width: 150px;" type="text"/>
11	Details of exemptions and reliefs to be deducted from the trust assets listed in box 8 (for example, business relief)	
	Description of exemptions and reliefs <i>If you are deducting charity exemption, enter the full name of the charity, the country of establishment and the HMRC charities reference, if available.</i>	Amount £
	Total of exemptions and reliefs	£
12	Total (box 10 <i>minus</i> box 11)	£ <input style="width: 150px;" type="text"/>
<p>If the trustees want to pay the tax on these assets now, copy the amount in box 12 to form IHT400, box 99. If not, copy the amount to box 18 of this form.</p>		

Other assets in the trust

This page should contain details of all the other assets in the trust not listed in box 8. For example, bank accounts and quoted shares, where the deceased did not have control of the company.

13	Details of all the other assets in the trust	
	Description of assets	Value at the date of death £
	Total of assets	£
14	Details of liabilities to be deducted from assets listed in box 13	
	Description of liabilities	Amount £
	Total of liabilities	£
15	Net assets (box 13 <i>minus</i> box 14). If a <i>minus</i> amount, write '0'	£ <input style="width: 150px;" type="text"/>
16	Details of exemptions and reliefs to be deducted from the trust assets listed in box 13 (for example, charity exemption)	
	Description of exemptions and reliefs <i>If you are deducting charity exemption, enter the full name of the charity, the country of establishment and the HMRC charities reference, if available.</i>	Amount £
	Total of exemptions and reliefs	£
17	Total (box 15 <i>minus</i> box 16)	£ <input style="width: 150px;" type="text"/>
	If the trustees want to pay the tax on these assets now, copy the amount in box 17 to form IHT400, box 100. If not, copy the amount to box 18 of this form.	
18	Total of assets in the trust on which the trustees do not wish to pay the tax now (box 12 + box 17)	£ <input style="width: 150px;" type="text"/> <i>Copy this amount to form IHT400, box 105</i>

Future right to assets in a trust

19 Did the deceased have the right to receive the assets in a trust at some future date? *For example, someone other than the deceased was receiving the dividends from stocks and shares or had the right to live in a house rent free. The deceased's estate will not receive the assets until the other person receiving the benefit has also died.*

No *You have finished this form*

Yes *Go to box 20*

20 Did any of the following apply to the deceased's future right:

- It had been purchased or exchanged.
- It arose under a settlement made by the deceased or the deceased's spouse or civil partner.
- It involved a lease of a property for life that is treated as a settlement for Inheritance Tax purposes.

No *The value does not need to be included*

Yes *Go to box 21*

21 What do you estimate was the value of these assets at the date of death?

£

Include this amount in form IHT400, box 76

22 What is the name of the person who set up the trust and either their date of death or the date of the settlement?

23 What is the name and age of the person who is receiving the benefit?

Any other information

Please use this box if there is not enough space for your answers on pages 1 to 4.

When to use this form

Fill in this form if you wish to deduct any of the following from the value of the estate on form IHT400:

- money that was spent on behalf of the deceased and which has not been repaid
- loans or overdrafts
- liabilities related to a life assurance policy where the sum assured is not fully reflected in the IHT400
- debts that the deceased guaranteed on behalf of another person.

Include these debts on form IHT400, at box 80 or box 82, as appropriate.

If the deceased died on or after 17 July 2013 there are some conditions that must be met before a liability can be deducted. The conditions are to do with:

- what the borrowed money was used for, and
- whether the money is actually repaid from the estate.

If the liability does not meet the conditions, it may not be deducted from the estate.

The deduction cannot be allowed if:

- the money was borrowed to acquire, maintain or enhance excluded property. This applies whether the debt is actually repaid or not.
- the money is not repaid from the estate.

There are exceptions to this which are:

- if the excluded property has since been sold and the money received is now liable to tax, or if the excluded property itself has become liable to tax
- there is a real commercial reason for not repaying the debt, and not repaying the debt does not give rise to a tax advantage.

If any of these exceptions apply please say why you think so on this form at box 6 on page 4 or in the additional information boxes on pages 15 and 16 of the IHT400.

If a liability that can be allowed as a deduction was used to acquire, enhance or maintain property that qualifies for:

- Agricultural Relief
- Business Relief, or
- Woodlands Relief

and was incurred on or after 6 April 2013, you must deduct that liability from the property concerned before working out the amount of relief that is due.

For more information about liabilities please read the *IHT400 notes* page 49.

Name of deceased

Date of death DD MM YYYY

IHT reference number (if known)

Gifts to, and loans from, the same person

In some cases, special rules apply where the deceased has both borrowed money from someone and made a gift to that same person. These types of debts owed by the deceased are generally not allowed as deductions for Inheritance Tax purposes.

For more information, phone our helpline on **0845 30 20 900**.

Help

For information or help or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax/
- phone our helpline on **0845 30 20 900**
 - if calling from outside the UK, phone **+44 115 974 3009**.

Money spent on the deceased's behalf

1 Did any person spend money on the deceased's behalf, which is now being claimed as a deduction from the estate?

For example, paying domestic bills.

No Yes *If Yes, provide the following information about the money spent*

Name of the person who spent the money	Relationship to the deceased	What was the money spent on?	Explain why the deceased's own money was not used	Explain why the money wasn't repaid during the deceased's lifetime	Amount spent £

Loans and liabilities

2 Did the deceased have any outstanding loans, including loans from close friends and relatives?

No Yes *If Yes, provide the following information about loans and liabilities. Please provide copies of any written evidence of the loan(s)*

Name of lender	Relationship to the deceased	Date of loan DD MM YYYY	State the purpose of the loan and where the money is reflected in the value of the estate	Was the loan secured on any property?	Original amount of the loan £	Amount outstanding at the date of death £

Liabilities related to an insurance policy

3 Are there any liabilities claimed that are related to a life assurance policy and/or an investment bond, where the value of the policy or bond is not fully reflected elsewhere in the IHT400?

No Yes

If Yes, provide the following information. You must also provide a copy of the policy documents and any relevant trust or loan documents

Name of insurance company	Amount owed £	Amount of sum assured, shown in the deceased's estate (if none, write 'Nil') £

Guaranteed debts

4 Did the deceased guarantee any debts on behalf of another person?

No Yes

If Yes, provide the following details. Please provide a copy of any written evidence

Name of the person whose debts were guaranteed	Relationship to the deceased	Was the deceased called upon to repay the loan?	If No, explain why you think the loan should be deducted from the estate	Amount of debt guaranteed £

Gifts to and loans from the same person

5 Did the deceased make a gift to someone after 18 March 1986, and at any time after that gift, borrow money from that same person?

No Yes If Yes, provide the following details.

Gifts If the gift has already been described on form IHT403 *Gifts and other transfers of value*, you need only give us enough information to identify the gift concerned

Date of gift	Name of person to whom the gift was made	Description of the assets comprised in the gift	Assets value at gift date £

Loans Please provide copies of any written evidence of the loan(s). If the loan has already been described at box 2 of this form, you need only give us enough information to identify the gift concerned

Date of loan	Amount of loan £	Amounts and dates of any payments	What did the deceased use the money for and where is it reflected in the estate?

Additional information

6 Please give us any other information that you think we need to know



When to use this form

Fill in this form:

- to claim heritage conditional exemption for any assets in the estate
- if conditional exemption was allowed on any of the assets in the estate in the past
- if any of these or any other assets in the estate are maintained from a maintenance fund.
- to claim exemption for any assets passing under the deceased's will to the trustees of a maintenance fund

If there is not enough room on this form for all the information, please continue on the Additional information pages 15 and 16 on form IHT400.

Conditional exemption is available for objects, land and buildings if they are important to the national heritage. In return, new owners must agree to look after the assets and provide public access to them without a prior appointment.

Outright transfers into maintenance funds (settlements for HMRC approved national heritage purposes which meet certain statutory requirements) are exempt from Inheritance Tax.

Name of deceased

Date of death DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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IHT reference number (if known)

Help

Please read the guidance notes for form IHT420 in the IHT400 Notes before filling in this form.

For more information or help :

- go to www.hmrc.gov.uk/inheritancetax/
- phone our Helpline on **0845 30 20 900**
– if calling from outside the UK, phone **+44 115 974 3009**.

For another copy of this form go to www.hmrc.gov.uk/inheritancetax/

Assets on which conditional or maintenance fund exemption is being claimed

1	Enter details of the assets in the deceased's estate for which you are claiming conditional or maintenance fund exemption	
	Describe the asset and enter the box number where this asset is shown on form IHT400	Value at the date of death £

Assets previously benefiting from heritage exemption

Use this section to tell us about assets in the estate that have previously benefited from heritage exemption.

2 In the past were any assets in the estate granted exemption from Inheritance Tax, Capital Transfer Tax, Estate Duty or Capital Gains Tax, on the grounds that they were heritage assets?

No If No, please go to **box 4**

Yes If Yes, please enter the details below

Describe the asset and enter the box number where this asset is shown on form IHT400	Date the asset was given to or inherited by the deceased	Name of person to whom asset now passes	Current open market value £

3 Give any reference numbers used by us when the earlier exemption was agreed. Please give the name of the person(s) who gave the asset(s) to the deceased and if they are now dead, their date of death.

--

Maintenance funds

4 Are any assets in the estate maintained by a maintenance fund?

No If No, you have finished this form

Yes If Yes, please enter the details below

Describe the asset and enter the box number where this asset is shown on form IHT400	Date the maintenance fund was established and our IHT reference	Name of person to whom the asset now passes

Name and address

Read the notes below before you fill in this box

Name
Address
Postcode

Notes

There are different procedures for applying for a grant of probate depending on who you are and where you apply for the grant.

If you are a solicitor

Either:

- enter your name and full postal address in the box above, or
- if you use the British Document Exchange (DX), type in or enter your DX address in capitals.

If you are filling in this form without the help of a solicitor

The action you take depends where you are taking out the grant:

- in England and Wales - leave the box above blank. Send this form with your form IHT400 Inheritance Tax account to HMRC Trusts and Estates Inheritance Tax (we will then send it to the Probate Registry where you are sending form PA1)
- in Northern Ireland - write your own name and address in the box above
- in Scotland - do not fill in this form. Please complete form C1 instead.

Inheritance Tax reference *if known*

Name of Probate Registry where you are sending form PA1

Leave this box blank if you are a Solicitor or are applying for a grant in Northern Ireland

Your reference (if applicable) and name of contact

Reference

Name

Your phone number (in case we have a query)

About this form

Fill in this form if you are applying for a grant of representation in England, Wales or Northern Ireland. If you are in Scotland fill in form C1 to apply for a grant of confirmation instead.

Give details of the assets that became the property of the personal representatives. This will be the same property for which you are applying for a grant of representation.

Help

Please read the guidance notes *Applying for a grant* in the *IHT400 Notes* before filling in this form.

For more information or help:

- go to www.hmrc.gov.uk/inheritancetax
- go to www.justice.gov.uk
- phone our helpline on **0845 30 20 900**
- if phoning from outside the UK, phone **+44115 974 3009**.

Deceased's details *use capital letters*

Name

Title - enter Mr, Mrs, Miss, Ms or other title

Surname or family name

First name(s)

Date of death DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Address

Postcode

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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House or building number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Rest of address, including house name or flat number

Where was the deceased domiciled at the date of death?

Summary

This is a summary for probate purposes only and will not necessarily include all the assets you have listed on the form IHT400 for Inheritance Tax purposes. It will not include:

- lifetime gifts
- foreign assets
- assets held in trust
- nominated assets
- gifts with reservation and pre-owned assets.

Estate in the UK before deductions <i>IHT400, box 79 + IHT404, box 13</i>	1 £ <input type="text"/>
Joint assets passing by survivorship <i>Copy amount from IHT404, box 11, total of column A</i>	2 £ <input type="text"/>
Gross value of assets for probate (box 1 minus box 2)	3 £ <input type="text"/> <i>See Note below</i>
Liabilities <i>IHT400, box 83 + box 84, + IHT404, box 12</i>	4 £ <input type="text"/>
Net value (box 3 minus box 4)	5 £ <input type="text"/> <i>See Note below</i>
Tax and interest paid on this account Copy amount from form: <ul style="list-style-type: none">• IHT400, box 117• IHT400 Calculation, box 64, or• IHT430, box 28 as appropriate. If there is no tax to pay enter '0'.	6 £ <input type="text"/>
Signature of person or name of firm calculating the amount due	<input type="text"/>
Date <i>DD MM YYYY</i>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Note

If you are a Solicitor

Copy the amounts in boxes 3 and 5 to the oath.

If you are filling in this form without the help of a solicitor

In England and Wales - copy the amounts in boxes 3 and 5 to form PA1 section E

In Northern Ireland please read instructions at www.courtsni.gov.uk

For HM Revenue & Customs use only

Inheritance Tax stamp

When to use this form

Fill in this form if there is any Inheritance Tax (IHT) to pay on:

- an estate
- a trust
- a gift to a trust where the person making the gift is still alive
- any other immediately chargeable transfer.

If you are paying tax on an estate where someone has died you can apply for an IHT reference online. Go to our website at www.hmrc.gov.uk/inheritancetax

You cannot use the online facility if you are paying tax on a trust or a gift to the trust.

You must fill in all the details we ask for or we may not be able to allocate a reference.

We will send the reference and payslip (if required) to you by post, so make sure you fill in your details.

Where to send this form

Please send the completed form to:

HM Revenue & Customs
Trusts & Estates Inheritance Tax
PO Box 38
Castle Meadow Road
Nottingham NG2 1BB
DX: 701201
Nottingham 4

If you need any help

For more information or if you need help you can phone our helpline on **0845 30 20 900**.

If you are calling from outside of the UK phone **+44 115 974 3009**.

1. Your details

Please always fill in this section.

<p>Surname, or name of company <i>in capital letters</i></p> <input type="text"/>	<p>Please tick one statement that applies to you</p>
<p>First name(s) (if applicable)</p> <input type="text"/>	<p>I am an agent acting for the executors/administrators of the estate <input type="checkbox"/></p>
<p>Address (the reference and any payslip will be sent to this address)</p> <input type="text"/>	<p>I am the executor/administrator of this estate <input type="checkbox"/></p>
<input type="text"/>	<p>I am an agent acting for the trustees or transferor <input type="checkbox"/></p>
<input type="text"/>	<p>I am the trustee of the trust <input type="checkbox"/></p>
<input type="text"/>	<p>I am the transferor <input type="checkbox"/></p>
<p>Postcode</p> <input type="text"/>	<p>Please tell us which form you are filling in (tick one box only)</p>
<p>Country</p> <input type="text"/>	<p>IHT 400 or IHT100b <input type="checkbox"/></p>
<p>Your reference (if any)</p> <input type="text"/>	<p><i>if you have ticked this box go to section 2</i></p>
<p>Your phone number (in case we have a query)</p> <input type="text"/>	<p>IHT100a or IHT100c to IHT100g <input type="checkbox"/></p>
	<p><i>if you have ticked this box go to section 3</i></p>
	<p>Please turn over</p>

When to use this form

Fill in this form if you want to pay the Inheritance Tax that is due, by transferring money from the deceased's bank or building society account(s).

Please fill in a separate form for each account.

Help

Please read the guidance notes on the Direct Payment Scheme in the IHT400 Notes before filling in this form.

For more information or help or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax/
- phone our Helpline on **0845 30 20 900**
– if calling from outside the UK, phone **+44 115 974 3009**.

Where to send this form

The form should be sent to the bank or building society concerned and not to HM Revenue & Customs Inheritance Tax.

Name of deceased	<input type="text"/>
Date of death DD MM YYYY	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
IHT reference number	<input type="text"/>

Transfer details

I/We have applied for a grant of representation or Confirmation for the estate of the deceased and request that the amount shown below is transferred from the deceased's account to HM Revenue & Customs to pay the Inheritance Tax due.

Deceased's account details

Name of bank or building society

Sort code

 – –

Account number

Building society account roll or reference number

Amount to be transferred

In words

In figures

£

Transfer to HM Revenue & Customs

Name of bank

Sort code

 – –

Account number

Please turn to page 2 to sign the Declaration. It is important that everyone who is applying for the grant of representation or Confirmation to the estate of the deceased signs this form.

Declaration

The amount shown on page 1 is required to pay all or part of the Inheritance Tax due. If HM Revenue & Customs needs to repay the tax paid before the grant or Confirmation is issued they are authorised to return the money to the account shown on page 1.

First representative

Surname

First name(s)

Postcode

Rest of address, including house number/flat number

Signature

Date DD MM YYYY

Second representative

Surname

First name(s)

Postcode

Rest of address, including house number/flat number

Signature

Date DD MM YYYY

Third representative

Surname

First name(s)

Postcode

Rest of address, including house number/flat number

Signature

Date DD MM YYYY

Fourth representative

Surname

First name(s)

Postcode

Rest of address, including house number/flat number

Signature

Date DD MM YYYY

When to use this form

Fill in this form if:

- the deceased died on or after 6 April 2012
- at least 10% of the person's net estate is left to a qualifying charity
- you want to pay the reduced rate of Inheritance Tax of 36%
- you want to elect to merge components of the estate, or
- you want to opt out of the reduced rate of Inheritance Tax.

To check that the estate qualifies for the reduced rate of Inheritance Tax see the Inheritance Tax reduced rate calculator at www.hmrc.gov.uk/tools/iht-reduced-rate/calculator.htm

If you are electing to merge estate components or to opt out of the reduced rate, this form must be signed by all appropriate persons for each estate component affected (see notes below).

Deadline

You must send this form to us within two years after the deceased's death.

Withdrawal of election

An election to merge estate components or to opt out of the reduced rate can be withdrawn by writing to HMRC. This must be signed by the appropriate persons for the estate components affected and made within two years and one month after the deceased's death.

Qualifying charities

A qualifying charity is one that:

- is established in the European Union or other specified country
- meets the English law definition of a charity

Reduced rate

Notes

The reduced rate of Inheritance Tax only applies to estates where the date of death is on or after 6 April 2012 and at least 10% of the estate is left to a qualifying charity.

This schedule is also for estates where the appropriate person(s) (see note 1 below) wish to merge estate components or opt out of the reduced rate of Inheritance Tax. All appropriate person(s) for each estate component that wishes to merge or opt out of the reduced rate must sign the declaration on page 4.

1 The 'appropriate person(s)' are those liable for the Inheritance Tax on the value of the assets for each estate component; for example, the executors, the administrators, surviving joint owner(s), trustee(s) or donee(s). If more than one group of people is liable for the tax, the 'appropriate persons' are those who are actually paying it. Tell us the capacity in which you are signing the form. All appropriate person(s) must sign this form. **We cannot accept a claim signed by agents.**

Deceased's surname	<input type="text"/>
Deceased's first name(s)	<input type="text"/>
Date of death DD MM YYYY	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
IHT reference number	<input type="text"/>

- is regulated in the country of establishment, if that is a requirement in that country
- has managers who are fit and proper persons to be managers of the charity.

Help

Read the notes before filling in this form.

For more information or help, or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax
- phone our helpline on **0845 30 20 900** - if calling from outside the UK, phone **+44 115 974 3009**.

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information go to www.hmrc.gov.uk/charter

2 A person's estate for Inheritance Tax is made up of all the property to which they are beneficially entitled, so there may be a number of chargeable elements to the estate. The legislation providing for the reduced rate of Inheritance Tax refers to these elements of the estate as 'components'. The reduced rate applies separately to each component that makes up an estate, so it is possible that one component may pay tax at 36% whilst others pay tax at the full rate. For the purposes of applying the reduced rate of Inheritance Tax, the legislation splits the estate into three components:

- the survivorship component (joint assets passing to the other joint owner by survivorship or under a special destination in Scotland. It also may include any overseas assets that pass under the law of the country in which it is situated)
- the settled property component (assets in trust)
- the general component (assets solely owned and joint assets owned as 'tenants in common').

3 The baseline amount for a component is the chargeable value of that component after adding back the amount that qualifies for charity exemption. The legislation sets out three steps in arriving at the baseline amount as follows:

Step 1 – Establish the net value of each estate component (after deduction of liabilities, reliefs and exemptions, including the charity exemption).

Step 2 – Deduct from step 1 the appropriate portion of the available nil rate band, (see note 4).

Step 3 – Add the amount of the charity exemption to the answer at step 2. This will give you the baseline amount.

To qualify for the reduced rate the amount given to charity must be at least 10% of the baseline amount.

4 The available nil rate band is the nil rate band that applies at death, increased as appropriate by any transferable nil rate band and reduced by the amount used by any lifetime gifts subject to Inheritance Tax (do not include gifts with reservation in working out the available nil rate band).

The appropriate proportion is the amount of the available nil rate band apportioned between all estate components which will include gifts with reservation.

For example: a person died on 17 May 2012 leaving an estate valued at £750,000, after deduction of liabilities,

10% of the residue of their estate is left to a qualifying charity. They had a joint bank account with their son, which had a balance of £60,000 at death. Both contributed equally to the account so £30,000 is included in the estate as joint property passing by survivorship. This estate has two components: a survivorship component and a general component. The donated amount in the general component is £75,000.

The baseline amount for the general component is calculated as follows:

Net estate on death	£675,000 (step 1)
Less portion of nil rate band	<u>£311,170</u> (*see below)
	£363,830 (step 2)
Add back charity exemption	<u>£75,000</u>
Baseline amount	£438,830 (step 3)

* net value of general component divided by (net value of general component plus survivorship component) multiplied by nil rate band that is $£675,000 \div £705,000 \times £325,000 = £311,170$.

10% of £438,830 is £43,883 so the general component of this estate qualifies for the reduced rate as the amount given to charity is more than 10%, that is £75,000.

Elections

Do you wish to make an election to merge components of the estate?

No Yes

If Yes, then all the appropriate persons for the components of the estate being merged must sign the declaration.

Do you wish to opt out of the reduced rate of Inheritance Tax?

No Yes

If Yes, then you do not need to fill in the rest of this form but all the appropriate persons for the affected component must sign the declaration.

Working out the Inheritance Tax

The boxes on this form will give the values you need to use for the reduced rate calculator on the HMRC website.

Go to www.hmrc.gov.uk/tools/iht-reduced-rate/calculator.htm

If an election to merge components has been made, you should add together the figures from the components concerned and enter the total as one component. If the estate needs grossing up, or interaction applies or quick succession relief is due, you may send this form to HMRC Trusts & Estates Inheritance Tax and we will work out the values for you.

Estate

Total gross value of all estate components

1

Value of Inheritance Tax nil rate band (including transferable nil rate band)

2

Value of gifts subject to Inheritance Tax (not including gifts with reservation)

3

Gross value of each estate component

Assets owned outright by the deceased and assets jointly owned as tenants in common

4

Assets owned jointly and passing by survivorship

5

Assets in trust

6

Assets subject to a gift with reservation

7

Deductions

Liabilities

8

9

10

Reliefs (for example agricultural or business relief)

11

12

13

14

Exemptions

Charity exemption

15

16

17

Other exemptions (for example spouse or civil partner exemption)

18

19

20

Net value of each estate component

21

22

23

24

Box 21 = box 4 minus boxes 8, 11, 15 or 18

Box 22 = box 5 minus boxes 9, 12, 16 or 19

Box 23 = box 6 minus boxes 10, 13, 17 or 20

Box 24 = box 7 minus box 14

Calculation of Inheritance Tax at the reduced rate

To calculate the Inheritance Tax payable at the reduced rate, you must apportion the nil rate band between the components of the estate first. If you used the reduced rate calculator this will give you the nil rate band figure to enter in box 26 below, for the components at reduced rate. Write the balance of the nil rate band for components at full rate. See the notes on page 2.

	Components at reduced rate	Components at full rate
25 Net value of estate components after charity exemption	<input type="text"/>	<input type="text"/>
26 Inheritance Tax nil rate band	<input type="text"/>	<input type="text"/>
27 Value chargeable to tax. Box 25 minus box 26	<input type="text"/>	<input type="text"/>
28 Inheritance Tax. Box 27 x 36% or 40%	<input type="text"/>	<input type="text"/>

Declaration

This declaration only needs to be signed if you are merging estate components or opting out of the reduced rate.

I/we, the undersigned, wish to elect to merge estate components under schedule 1A, paragraph 7 of the Inheritance Tax Act 1984 or to opt out of the reduced rate under schedule 1A, paragraph 8 of the Inheritance Tax Act 1984.

Name <input type="text"/>	Name <input type="text"/>	Name <input type="text"/>
Component title <input type="text"/>	Component title <input type="text"/>	Component title <input type="text"/>
Capacity in which signed for example, executor, transferee, trustee <input type="text"/>	Capacity in which signed for example, executor, transferee, trustee <input type="text"/>	Capacity in which signed for example, executor, transferee, trustee <input type="text"/>
Signature Date DD MM YYYY <input type="text"/>	Signature Date DD MM YYYY <input type="text"/>	Signature Date DD MM YYYY <input type="text"/>
Name <input type="text"/>	Name <input type="text"/>	Name <input type="text"/>
Component title <input type="text"/>	Component title <input type="text"/>	Component title <input type="text"/>
Capacity in which signed for example, executor, transferee, trustee <input type="text"/>	Capacity in which signed for example, executor, transferee, trustee <input type="text"/>	Capacity in which signed for example, executor, transferee, trustee <input type="text"/>
Signature Date DD MM YYYY <input type="text"/>	Signature Date DD MM YYYY <input type="text"/>	Signature Date DD MM YYYY <input type="text"/>