



When to use this form

Fill in this form if:

- the deceased died on or after 9 October 2007
- their spouse or civil partner died before them
- when the spouse or civil partner died their estate did not use up all of the nil rate band available to it
- 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
- whether the spouse or civil partner had made any gifts or other transfers within 7 years before the date of their death that were chargeable on their death (see note 6 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 or close friends.

Name of deceased (person who has died now)

Date of death DD MM YYYY

Inheritance Tax reference number (if known)

Documents to be sent with this form

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

- a 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.gov.uk/inheritance-tax
- phone our helpline on 0300 123 1072 - if calling from outside the UK, phone +44 300 123 1072

Spouse or civil partner's details

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

1 Spouse or civil partner's name

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

Surname or family name

First names

2 Date of death (see note 3 on page 4)

DD MM YYYY

3 Last known permanent address

Postcode

4 Date of marriage or civil partnership DD MM YYYY

5 Place of marriage or civil partnership (see note 7 on page 4)

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"/> enclose a copy of the will and any codicils, instruments of variation or disclaimers</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"/> enclose a copy of the grant or confirmation</p> <p>No <input type="checkbox"/> enclose a copy of the death certificate</p>
<p>7 What was the net value of the spouse or civil partner's estate passing under their will or intestacy? (See note 1 on page 4)</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 (see note 2 on page 4)	£ <input style="width: 150px;" type="text"/>
10 Total chargeable value of gifts and other transfers of value made in the 7 years before the date of death (see notes 3 and 6 on page 4)	£ <input style="width: 150px;" type="text"/>
11 Nil rate band available against the estate of the spouse or civil partner who died first (box 9 minus box 10)	£ <input style="width: 150px;" type="text"/>
12 Value of any residence nil rate band (RNRB) used (only applies to deaths on or after 6 April 2017) (see note 4 on page 4)	£ <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. This value may be nil.

13 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 (see note 3 on page 4). If a value has been included in box 12, include details of the home (or the share in it) passing to direct descendants (see note 4 on page 4)

Legacy or asset	Value £
Continue on a separate sheet if necessary	£ <input style="width: 50px;" type="text"/>

14 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 (see note 3 on page 4)	£ <input style="width: 150px;" type="text"/>
15 Assets held in trust to which the spouse or civil partner who died first was entitled to benefit (see note 3 on page 4)	£ <input style="width: 150px;" type="text"/>
16 Gifts with reservation made by the spouse or civil partner who died first (see note 3 on page 4)	£ <input style="width: 150px;" type="text"/>
17 Total chargeable estate of the spouse or civil partner (box 13 + box 14 + box 15 + box 16)	£ <input style="width: 150px;" type="text"/>

Transferable nil rate band

18	Nil rate band available for transfer (box 11 and box 12 minus box 17)	£ <input type="text"/>
19	Percentage by which to increase the nil rate band available on the deceased's death (box 18 divided by box 9 and multiplied by 100). Use 4 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"/> %
20	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"/>
21	Transferable nil rate band (box 20 multiplied by the box 19 percentage) Round up to the nearest pound (£)	£ <input type="text"/>

Example

If the percentage in box 19 is 66.6666%, and the nil rate band in box 20 is £300,000, then the figure to enter in box 21 would be $£300,000 \times 66.6666\%$ (or $£300,000 \times 66.6666 \div 100$) = £200,000 rounded up to the nearest pound (£).

Exemptions and reliefs

22 List any exemptions or reliefs, other than spouse or civil partner exemption, taken into account in arriving at the values in boxes 10, 13, 14, 15 or 16 (see note 5 on page 4)

Box number	Exemptions or relief taken into account - state amount and type (for example, box 15 charity exemption £3,000)

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 21 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

You can get copies of grants of representation (confirmation in Scotland) and wills:

- in England and Wales, go to www.gov.uk/wills-probate-inheritance/search-for-probate-records
- in Scotland, go to www.scotcourts.gov.uk
- in Northern Ireland, go to www.courtsni.gov.uk

You can get copies of death, marriage and/or civil partnership certificates from the General Register Office:

- in England and Wales, go to www.gro.gov.uk
- in Scotland, go to www.nrscotland.gov.uk
- in Northern Ireland, go to www.nidirect.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 - please note that if the grant shows tax or duty as having been paid there will be no nil rate band available for transfer.
- 2 For the Inheritance Tax 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.gov.uk/inheritance-tax
 - the Probate and Inheritance Tax helpline on 0300 123 1072 – if calling from outside the UK, phone +44 300 123 1072

- 3 When filling in box 10 and boxes 13 to 16, 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 13.

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 13.

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. After 6 April 2013, the exemption is limited to the Inheritance Tax nil rate band.

- 4 If the deceased's estate included their home, and this was left to a direct descendant, residence nil rate band (RNRB) is due. It's applied to the chargeable estate in priority to the basic nil rate band. The amount of RNRB applied at box 12 will be the lower of the value of the home (or share of it) which passed to their direct descendants, and the maximum RNRB available for the year in which this death occurred. The full value of the home (or share of it) passing on death to the direct descendants should be included in box 13. For more information on RNRB, go to www.gov.uk/hmrc-internal-manuals/inheritance/tax-manual/ihtm46000
- 5 List any exemptions or reliefs (other than spouse or civil partner exemption) you have taken into account in box 22. 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're 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.

- 6 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 10 years before the date of their death that were chargeable on their death.

- 7 Name of building, church or register office and locality.

Your rights and obligations

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

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.