



When to use this form

Fill in this form if you've claimed that the deceased wasn't domiciled in the United Kingdom (UK).

Help

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

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 3 years up to the date of death?

No Yes

If Yes, don't complete this form, as we'll regard the deceased as domiciled in the UK. You must include their entire estate in form IHT400.

2 Has the deceased's domicile been agreed for other HM Revenue and Customs purposes?

No Go to box 6

Yes Go to box 3

3 Date of the agreement DD MM YYYY

4 Name and address of the HM Revenue and Customs office that agreed the deceased's domicile

Postcode

5 HM Revenue and Customs reference number

Deceased's residency for tax purposes

6 Was the deceased resident in the UK for Income Tax purposes during the 4 tax years up to the date of death?

No Yes If Yes, give date(s) when the deceased was treated as resident in the UK during the last twenty tax years.

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.

7 Where was the deceased born?

Town

Country

8 What was the deceased's nationality at birth?

9 What was the deceased's nationality at death?

10 On what date(s) did the deceased leave the UK to set up their main home abroad?

11 Tell us about the deceased's education and employment history

12 Give details of the deceased's visits to the UK, how long they stayed and the purpose of those visits

13 Tell us why you believe the deceased didn't intend to remain in or return to the UK and provide any evidence you may have to support this

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 19
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 1 husband before this date, tell us about each husband up to and including 1 January 1974

