



When not to use this form

Do not fill in this form for deaths on or after 1 January 2022. If you've filled in form 'IHT400 Inheritance Tax account' - use Schedule 'IHT402 Claim to transfer unused nil rate band' instead.

When to use this form

Fill in this version of this form only when the person died:

- on or after 6 April 2010 and
• on or before 31 December 2021
• their spouse or civil partner, who died before them, died on or after 13 November 1974 (5 December 2005 for civil partners)
• when the spouse or civil partner died their estate did not use up any of the nil rate band available to it (see the notes on page 4)
• you've filled in form IHT205 (or C5(2006) in Scotland) and the value of the estate of the person who has died now is below twice the Inheritance Tax nil rate band and the estate otherwise qualifies as an excepted estate

Information and documents you'll need

You'll need to find out who the executor of the spouse's or civil partner's estate was as you'll need information from them to complete this form. You'll also need to find out who benefited from the estate of the spouse or civil partner who died first and what assets were in the estate.

You should get copies of the following documents for the estate of the spouse or civil partner who died first:

- a grant of representation (confirmation in Scotland)
• 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

Name of deceased (spouse or civil partner who died second)

Text input field for name of deceased

Date of death DD MM YYYY

Date input field (DD MM YYYY)

Keep them safe in case we ask to see them later. Do not send the original documents with the form.

Where to send the form

Send this form together with the form IHT205 (or C5(2006) in Scotland) to the probate registry/sheriff clerk's office with the application for the grant of representation/confirmation.

Deadline

You must send in this form no later than 24 months after the end of the month in which the deceased died. For example, if the deceased died on 10 October 2019, you would need to send this form with form IHT205 (or C5(2006) in Scotland) by 31 October 2021.

Notes

Notes to help you fill in this form are on page 4 and in booklet IHT206 (for England, Wales and Northern Ireland) (or C3(2006) (for Scotland)).

Help

For more information or help:

- go to www.gov.uk/inheritance-tax
• phone our helpline on 0300 123 1072

Spouse's or civil partner's details

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

1 Spouse's or civil partner's name

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

Title input field

Surname or family name

Surname input field

First name

First name input field

2 Last known permanent address

Address input fields including Postcode

3 Date of death DD MM YYYY

Date input field (DD MM YYYY)

4 Was a grant of representation taken out?

Yes/No radio buttons

If Yes, please give the date and place of grant

Date DD MM YYYY

Date input field (DD MM YYYY)

Place of grant

Place of grant input field

## Spouse's or civil partner's details continued

<p><b>5 Date of marriage or civil partnership</b> 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><b>6 Place of marriage or civil partnership</b> Name of building, church or register office and locality</p> <p><input type="text"/></p> <p><input type="text"/></p>
---	---

## Spouse's or civil partner's estate

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

<p><b>7 Were they domiciled (had their permanent home) in the UK at the date of death?</b></p> <p>Yes <input type="checkbox"/> Go to question 8</p> <p>No <input type="checkbox"/> Stop filling in this form. If you want to claim a transfer of unused nil rate band you should fill in forms IHT400 and IHT402</p>	<p><b>11 Were either agricultural and/or business relief deducted either from their estate or from any gifts they made during their lifetime?</b></p> <p>Yes <input type="checkbox"/> Stop filling in this form. If you want to claim a transfer of unused nil rate band you should fill in forms IHT400 and IHT402</p> <p>No <input type="checkbox"/> Go to question 12</p>
<p><b>8 Was their estate wholly exempt from Inheritance Tax?</b> The estate of the first spouse or civil partner to die would be wholly exempt if it passed to exempt beneficiaries such as the surviving spouse or civil partner or a charity.</p> <p>Yes <input type="checkbox"/> Go to question 9</p> <p>No <input type="checkbox"/> Stop filling in this form. If you want to claim a transfer of unused nil rate band you should fill in forms IHT400 and IHT402</p>	<p><b>12 Did they make any gifts with reservation of benefit other than to the spouse or civil partner who has died now?</b> An example of a gift with reservation of benefit is where someone gave a house to one of their children but continued to live in it.</p> <p>Yes <input type="checkbox"/> Stop filling in this form. If you want to claim a transfer of unused nil rate band you should fill in forms IHT400 and IHT402</p> <p>No <input type="checkbox"/> Go to question 13</p>
<p><b>9 Did they have any jointly owned assets which passed after their death to anyone other than the spouse or civil partner who has died now?</b></p> <p>Yes <input type="checkbox"/> Stop filling in this form. If you want to claim a transfer of unused nil rate band you should fill in forms IHT400 and IHT402</p> <p>No <input type="checkbox"/> Go to question 10</p>	<p><b>13 Did they benefit from a trust during their lifetime?</b></p> <p>Yes <input type="checkbox"/> Stop filling in this form. If you want to claim a transfer of unused nil rate band you should fill in forms IHT400 and IHT402</p> <p>No <input type="checkbox"/> Go to question 14</p>
<p><b>10 Did they make any gifts or other transfers during the 7 years before they died that were not exempt from Inheritance Tax?</b> Answer 'Yes' if the spouse or civil partner who died first made gifts out of income totalling more than £3,000 in the 7 years before they died.</p> <p>Yes <input type="checkbox"/> Stop filling in this form. If you want to claim a transfer of unused nil rate band you should fill in forms IHT400 and IHT402</p> <p>No <input type="checkbox"/> Go to question 11</p>	

## Transfer of unused nil rate band

Fill in this part with details of the nil rate band available to transfer from the estate of the spouse or civil partner who died first to the estate of the deceased who has died now. You'll need some information from form IHT205 or C5(2006) you've filled in for the spouse or civil partner who died second.

<b>14</b>	<b>What was the Inheritance Tax nil rate band at the date of death of the spouse or civil partner who died second?</b> See IHT400 rates and tables or go to <a href="http://www.gov.uk/inheritance-tax">www.gov.uk/inheritance-tax</a>	£ <input type="text"/>
<b>15</b>	<b>Multiply the figure in box 14 by 2</b>	£ <input type="text"/>
<b>16</b>	<b>Copy the figure from box K on form IHT205 or box E on form C5(2006) into this box</b>	£ <input type="text"/>

If the figure in box 16 is larger than the figure in box 15, then stop filling in this form. If you want to claim a transfer of unused nil rate band you should fill in forms IHT400 and IHT402.

## Declaration

All those who are applying for a grant of representation/confirmation to the deceased's estate must sign and date this form. If you give false information you may have to pay financial penalties and face prosecution.

For more information, go to IHT206 see the notes on page 25 (for England, Wales and Northern Ireland), or C3(2006) see the notes on page 28 (for Scotland).

I/We declare to the best of my/our knowledge and belief that:

- the information I/we have given on this form is correct and complete
- 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 was executed on the death of the spouse or civil partner who died first, this form has been filled in showing the effect of the will or intestacy and the Deed of Variation together
- none of the Inheritance Tax nil rate band was used in the estate of the spouse or civil partner who died first and I/we claim the unused proportion of the nil rate band (100%) against the chargeable estate of the spouse or civil partner who died second

<b>First representative</b> Signature <input type="text"/> Date 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"/>	<b>Third representative</b> Signature <input type="text"/> Date 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"/>
<b>Second representative</b> Signature <input type="text"/> Date 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"/>	<b>Fourth representative</b> Signature <input type="text"/> Date 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"/>

## Notes

These notes explain about transfers of unused Inheritance Tax nil rate band and when you can use this form.

### Unused nil rate band and exemptions

The nil rate band is the amount of a person's chargeable estate that can pass on death before Inheritance Tax is charged (£325,000 for 2011-12). When a person dies, the nil rate band available to their estate may not be fully used if:

- the total value of their estate is below the nil rate band limit
- some or all of the estate is passed exempt of Inheritance Tax, with any remainder being below the nil rate band limit

Exempt transfers include:

- transfers to someone's surviving legally married spouse or legally registered civil partner
- transfers to a qualifying charity
- transfers to a qualifying political party
- transfers following death on active service

The exemptions apply both to lifetime gifts and transfers of assets on death.

### Restriction to spouse or civil partner exemption

If the spouse or civil partner making the transfer is domiciled in the UK and the recipient is not, the exemption is limited to £55,000 if they died on or after 9 March 1982 and before 6 April 2013. The exemption is restricted to the nil rate band if they died on or after 6 April 2013.

To find more information about exempt transfers, go to [www.gov.uk/inheritance-tax](http://www.gov.uk/inheritance-tax)

### Transfers of unused Inheritance Tax nil rate band

The nil rate band available to a person may be increased by the percentage of the nil rate band that was unused when their spouse or civil partner died. This does not happen automatically, you must fill in a form and make a claim to transfer it. The claim must be made when the second spouse or civil partner dies.

### Using this form

You can only use this form when none of the nil rate band on the first death has been used, such as when all of the estate of the first spouse or civil partner to die passed exempt from Inheritance Tax to the surviving spouse or civil partner (who has died now) or to charity. If, however, on the first death some of the assets passed to someone without being exempt, such as to another relative, then some of the nil rate band would have been used up and you must not use this form. Instead you should complete form 'IHT400 Inheritance Tax account' and 'Schedule IHT402 Claim to transfer unused nil rate band'.

### Example 1

Anne died in 1990 when the nil rate band was £128,000. Her estate was valued at £200,000 and in her will she left £1,000 to her son and the rest to her husband John. This means that £1,000 of the nil rate band has been used up. John has died now leaving an estate valued at £500,000 and his executors want to claim the transfer of unused nil rate band. They can do so, but because some of Anne's nil rate band has already been used up, John's estate will not qualify as an excepted estate and they must fill in forms IHT400 and IHT402 to claim the unused nil rate band.

### Example 2

Raj died in 2002 when the nil rate band was £250,000 leaving an estate of £270,000. His whole estate passed to his wife Kamlesh and so was spouse exempt. His wife has now died leaving an estate valued at £450,000. Her executors have filled in form IHT205 and the estate would qualify as an excepted estate but the value of the estate is over the nil rate band. As the whole of Raj's nil rate band is still available and Kamlesh's estate is valued at less than twice the nil rate band, her estate qualifies as an excepted estate. The claim to transfer the unused nil rate band can be done on this form and form IHT205.

### Deed of Variation

If a Deed of Variation, or other similar document, was executed to change who inherited the estate of the spouse or civil partner who died first, you should fill in this form showing the effect of the will/intestacy and Deed together.