



When to use this form

Fill in this form if you're sending one of the IHT100 series of forms to tell us about a chargeable event.

You'll need to apply for the reference number at least 3 weeks before you make a payment.

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

We advise you to send your cheque separately to any other forms or letters you need to send HM Revenue and Customs. If you send anything else with your cheque, your payment might be delayed.

If you need help

For more information, go to www.gov.uk/inheritance-tax or you can phone the Inheritance Tax Helpline on 0300 123 1072.

If you're calling from outside of the UK phone +44 300 123 1072.

Where to send this form

Please send the completed form to: Inheritance Tax HM Revenue and Customs BX9 1HT

Tell us who to contact

Form with 5 numbered sections: 1 Surname or company name, 2 First names, 3 Your reference, 4 Address, 5 Your phone number.

Complete either section 1, 2 or 3.

Section 1 About the person who has died

If you're sending us either form:

- IHT100a, 'Gifts and other transfers of value' to tell us about a gift and the person who made the gift has now died
IHT100b, 'Termination of an interest in possession' to tell us that the person who was entitled to the income from or the use of the assets in a qualifying interest in possession trust or a settlement has now died

fill in boxes 6 to 12 with their details.

Form with 6 numbered sections: 6 Title, 7 Surname, 8 First names, 9 Date of death, 10 Date of birth, 11 National Insurance number, 12 Name of settlement.

Section 2 Transferor's details

If you're sending us either form:

- IHT100a, 'Gifts and other transfers of value' to tell us about a gift, fill in boxes 13 to 19 with the details of the person who made the gift
- IHT100b, 'Termination of an interest in possession' to tell us about a person ending all or some of their right to a qualifying interest in possession or settlement

fill in boxes 13 to 19 with their details.

13 Title - Mr, Mrs, Miss, Ms or other title <input type="text"/>	17 Date of birth 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"/>
14 Surname <input type="text"/>	18 National Insurance number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
15 First names <input type="text"/>	19 Name of settlement if applicable <input type="text"/>
16 Date of chargeable event 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"/>	

Section 3 Settlor's details

For all other IHT100 forms, fill in boxes 20 to 27 for the settlor.

20 Title - Mr, Mrs, Miss, Ms or other title <input type="text"/>	24 Date of settlement 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"/>
21 Surname <input type="text"/>	25 Name of settlement <input type="text"/>
22 First names <input type="text"/>	26 Date of birth 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"/>
23 Date of chargeable event 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"/>	27 National Insurance number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>