



Throughout this form we refer to the first person in a marriage or civil partnership who died as 'the spouse or civil partner' and the second person who died as 'the deceased'.

**When to use this form**

If you're a person other than the executor of the deceased's estate and liable for any tax on the event of their death, 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'll need to find out who was the executor of the spouse or civil partner's estate as you'll 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'll 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

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

You should obtain copies of the documents listed below 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.

**Documents to be sent with this form**

You must send the following documents with this form:

- death certificate for the spouse or civil partner
- marriage certificate or civil partnership certificate for the couple
- copy of the grant of representation (Confirmation in Scotland) to the estate of the spouse or civil partner
- 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**

The executor or administrator of the estate will usually claim to transfer unused nil rate band and they usually have 2 years to make that claim. If they do not make a claim then if you're liable for any tax due to the person's death you can make a claim. You must make the claim as soon as the 2 year period has expired, or as soon as you're aware that the executor of administrator is not going to make a claim.

**Help**

For more information or help:

- go to [www.hmrc.gov.uk/inheritancetax](http://www.hmrc.gov.uk/inheritancetax)
- phone the Probate and Inheritance Tax Helpline on 0300 123 1072 - if calling from outside the UK, phone +44 300 123 1072

**The spouse or civil partner (first person who died)**

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

Surname or family name

First or given names

Gender - enter 'X' in the appropriate box

Male  Female

Address

  
  
  


Date of death DD MM YYYY

National Insurance number

## The deceased (second person who died)

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

Date of death DD MM YYYY









Surname or family name

National Insurance number









First or given names

  


Gender - enter 'X' in the appropriate box

Male  Female

## Spouse or civil partner's estate

1 Was a grant of representation/Confirmation obtained for the estate of the spouse or civil partner? Yes  No

2 Net value of the estate declared for Probate/Confirmation - see note 2

£

3 IHT nil rate band in force at the date of death - see note 3

£

4 Total of lifetime transfers or gifts made within 7 years before the date of death - see note 4

£

5 IHT nil rate band available against the estate of the spouse or civil partner (box 3 minus box 4)

£

6 Value of any residence nil rate band (RNRB) used (only applies to deaths on or after 6 April 2017 - see note 4)

£

7 Legacies and assets passing under Will or intestacy of the spouse or civil partner - do not include legacies and assets that passed to the deceased. If a value has been included in box 6, include details of the home (or share of it) passing to direct descendants - see note 4

Legacy/asset	Value £

Continue on a separate sheet, if necessary

Total £

8 Share of assets jointly owned by the spouse or civil partner, excluding assets owned jointly with the deceased

£

9 Assets held in trust to which the spouse or civil partner was entitled to benefit

£

10 Gifts with reservation made by the spouse or civil partner

£

11 Chargeable estate of the spouse or civil partner (total of boxes 7 to 10)

£

12 Nil rate band available for transfer (box 5 plus box 6 minus box 11)

£

## Spouse or civil partner's estate

- 13** Percentage by which to increase the nil rate band available on the deceased's death  
(box 12 divided by box 3 multiplied by 100)

 %

Multiply the nil rate band available on the deceased's death by the percentage in box 13, add the result to the nil rate band and copy this amount to box 111 on form IHT400

- 14** List any exemptions or relief, other than spouse or civil partner exemption, taken into account in arriving at the values in boxes 4, 7, 8, 9 or 10

Box number	Exemptions or relief taken into account

## Declaration

All those who will be applying for a grant of representation/Confirmation to the deceased's estate must sign and date this form and send it to HM Revenue and Customs Inheritance Tax with form IHT400.

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 there is no Deed of Variation or similar document provided with this form, there has been no change to people who inherited the estate of the spouse or civil partner.

I/We understand that I/we may have to pay penalties if this claim is incorrect because of my/our negligence or fraud.

### First representative

Surname or family name

  


First or given names

  


Signature

Date DD MM YYYY




### Second representative

Surname or family name

  


First or given names

  


Signature

Date DD MM YYYY

## Declaration

### Third representative

Surname or family name

  

First or given names

  

Signature

Date DD MM YYYY

### Fourth representative

Surname or family name

  

First or given names

  

Signature

Date DD MM YYYY

## 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.

These notes explain how the transfer works and where you can find information to help with filling in this form.

### 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 one 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

### Spouse or civil partner's estate

Notes to help you fill in this form.

- 2 You can find the net value of the estate on the copy of the grant of representation.
- 3 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 phone the Probate and Inheritance Tax Helpline on 0300 123 1072 - If calling from outside the UK, phone +44 300 123 1072.
- 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/ihm46000](http://www.gov.uk/hmrc-internal-manuals/inheritance-tax-manual/ihm46000)
- 5 When filling in box 5 and boxes 7 to 10, you should include the value that was chargeable to tax. That is, the value after the deduction of exemptions and relief. List any exemptions or relief (other than spouse or civil partner exemption) you have taken into account in box 14. If you've 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 relief that apply to Inheritance Tax, refer to booklet IHT400 Notes, 'Guide to completing your Inheritance Tax account'.

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.