



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.

Please send your cheque to HM Revenue and Customs separately and do not include any other forms or letters. If you enclose any other forms or letters with your cheque, your payment may 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 fields for: 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 lifetime gift or other transfer of value on which Inheritance Tax is immediately payable
IHT100b (death), 'Assets held in trust' to tell us that a qualifying interest in possession of assets held in a trust has ended because someone has died

fill in boxes 6 to 12 below with their details.

Form with fields for: 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 lifetime gift or other transfer of value on which Inheritance Tax is immediately payable
- IHT100b (death), 'Assets held in trust' to tell us that a qualifying interest in possession of assets held in a trust has ended because someone has died

fill in boxes 13 to 19 below 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 below 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"/>