



When to use this form

Filling in this form as an executor or administrator

Use this form if the deceased had the right to benefit from a trust created by a deed or under someone's Will or intestacy.

If the deceased had the right to benefit from more than one trust, you should fill in a separate form for each trust.

Filling in this form as a trustee

Use this form to tell us that a qualifying interest in possession of assets held in a trust has ended because someone has died.

Do not use this form to tell us:

- if the individual whose interest has ended is still alive (use form IHT100b instead)
- about the ending of a qualifying interest in possession of assets held in trust because someone has died and their estate is an excepted estate

Name of deceased

Date of death DD MM YYYY

Inheritance Tax reference number (if known)

If you need help

Please read the guidance notes for form IHT418 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 the Inheritance Tax Helpline: 03000 123 1072
- if calling from outside the UK phone +44 03000 123 1072

A About the trust

<p>A1 Name of the trust <input type="text"/></p>	<p>A3 Unique tax reference (UTR) for the trust <input type="text"/></p>
<p>A2 Date the trust started 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"/></p>	<p>A4 Name of the person who created the trust <input type="text"/></p>

If you're a trustee you may have to register the trust using the Trust Registration Service and make sure the details are up to date. For more information go to www.gov.uk/trusts-taxes/registering-a-trust

B About the trustees

Use this section to tell us about the names and addresses of the trustees acting for the trust.

<p>B1a Full name <input type="text"/></p>	<p>B1b Full name <input type="text"/></p>
<p>B2a Full address <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Postcode</p>	<p>B2b Full address <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Postcode</p>

B About the trustees continued

B1c Full name	<input type="text"/>	B1d Full name	<input type="text"/>
B2c Full address	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode	B2d Full address	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode

Solicitor or other agent acting for the trust

B3 Full name or business name	<input type="text"/>	B6 Phone number	<input type="text"/>
B4 Contact name	<input type="text"/>	B7 Email address	<input type="text"/>
B5 Full address	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode	B8 Capacity (for example solicitor, other agent)	<input type="text"/> Reference number (if any)

C Your capacity

Use this section to tell us about the capacity in which you're acting.

C1 Tell us the capacity in which you're completing this form	<input type="checkbox"/>	Fill in sections D and I of this form
I'm the executor or administrator of the estate	<input type="checkbox"/>	Fill in sections E, F, G, H, I and the Declaration on page 10
I'm the trustee of the trust	<input type="checkbox"/>	Fill in sections E, F, G, H, I and the Declaration on page 10
I'm both the executor and administrator of the estate and the trustee for the trust	<input type="checkbox"/>	

D Acting solely as the executor or administrator of the estate

Only complete this section if you're solely acting as the executor or administrator of the estate and are aware of any assets held in trust for the benefit of the deceased. Estimated values may be used where actual values are not available.

If you're acting as a trustee, or both an executor or administrator for the estate and a trustee of the trust, leave this section blank and continue from Section E.

Deceased's interest in possession

Please read page 15 of the IHT400 Notes about the definitions of an 'interest in possession' and the types of interests listed below before completing this section.

D1 Did the deceased have an interest in possession which was one of the following interests?
Put an 'X' in the boxes which apply

An interest in possession that started before 22 March 2006 and remained in place until the date of death

An immediate post death interest

A disabled person's interest

A transitional series interest

Purchased interest in possession

If you've put an 'X' in any of the boxes above, go to question D2.
If you've not put an 'X' in any of the boxes above go to question D4.

Assets in the trust

This section should only contain details of assets in trust consisting of:

- houses, land or buildings
- businesses or interests in businesses
- shares and securities which gave the deceased control of the company

D2 Details of assets in the trust

Description of asset	Value at date of death £
Total value of assets at date of death	D2

Future rights to assets in the trust continued

D6	What do you estimate was the value of these assets at the date of death? (include this amount in form IHT400, box 76)	£ <input type="text"/>				
D7	What is the name and age of the person who is currently receiving the benefit?					
	<table border="1"><thead><tr><th>Name</th><th>Age</th></tr></thead><tbody><tr><td><input type="text"/></td><td><input type="text"/></td></tr></tbody></table>	Name	Age	<input type="text"/>	<input type="text"/>	
Name	Age					
<input type="text"/>	<input type="text"/>					

Continue from Section I

E Acting either solely as the trustee, or as both the executor or administrator of the estate and the trustee of the trust

Do not complete this section if:

- you're acting solely as the executor or administrator of the estate - fill in section D instead
- the deceased's estate, including this trust, is an excepted estate - for guidance on excepted estates refer to page 1 of the IHT400 guidance notes

About the person who has now died

E1 Title Mr, Mrs, Miss, Ms or other title <input type="text"/>	E5 Date of death DD MM YYYY <table border="1"><tr><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td></tr></table>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
E2 Surname <input type="text"/>	E6 National Insurance number <table border="1"><tr><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td></tr></table>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
E3 First names <input type="text"/>	E7 Was this person:								
E4 Full address <table border="1"><tr><td><input type="text"/></td></tr><tr><td><input type="text"/></td></tr><tr><td><input type="text"/></td></tr><tr><td><input type="text"/></td></tr><tr><td><input type="text"/></td></tr><tr><td>Postcode</td></tr></table>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Postcode	single <input type="checkbox"/> married or in a civil partnership <input type="checkbox"/> divorced or in a former civil partnership <input type="checkbox"/> widowed or a surviving civil partner <input type="checkbox"/>		
<input type="text"/>									
<input type="text"/>									
<input type="text"/>									
<input type="text"/>									
<input type="text"/>									
Postcode									


Name and address of the person or business dealing with the event

<p>E8 Full name or business name</p> <input type="text"/>	<p>E11 Account name</p> <input type="text"/>
<p>E9 Contact name</p> <input type="text"/>	<p>E12 Sort code</p> <input type="text"/> - <input type="text"/> - <input type="text"/>
<p>E10 Full address</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Postcode</p>	<p>E13 Account number</p> <input type="text"/>
<p>If we need to repay any overpaid Inheritance Tax we'll make payments directly to a customer's bank account using Faster Payments. The payments will be identified on the bank statement by the Inheritance Tax reference number. Enter the following account details.</p>	<p>E14 Phone number</p> <input type="text"/>
	<p>E15 Email</p> <input type="text"/>
	<p>E16 Capacity (for example, trustee, agent)</p> <input type="text"/>

F Details of the schedule pages

Tell us if the trust assets being reported contain any of the following. Put an 'X' in the boxes which apply.


<p>F1 Stocks and shares (complete and enclose Schedule D32) <input type="checkbox"/></p>	<p>F5 Any land, buildings, trees or underwood in the UK (complete and enclose Schedule D36) <input type="checkbox"/></p>
<p>F2 Money on loan from the Trust that had not been repaid at the date of the chargeable event (complete and enclose Schedule D33) <input type="checkbox"/></p>	<p>F6 Deducting agricultural relief (complete and enclose Schedule D37) <input type="checkbox"/></p>
<p>F3 Insurance policies included in the event (complete and enclose Schedule D34) <input type="checkbox"/></p>	<p>F7 Deducting business relief (complete and enclose Schedule D38) <input type="checkbox"/></p>
<p>F4 Household and personal goods (complete and enclose Schedule D35) <input type="checkbox"/></p>	<p>F8 Any assets outside the UK (complete and enclose Schedule D39) <input type="checkbox"/></p>

 Additional information should be included in the 'Additional information' section at the end of this form.

G UK Assets held in trust

Enter the values of the assets transferred as part of this transaction in the boxes below.
Enter '0' in the box if the transfer did not involve this type of asset.

	Column A	Column B
G1 Houses, buildings and land (excluding farmhouses and farmland)		£ <input type="text"/>
G2 Bank, building society and other financial accounts	£ <input type="text"/>	
G3 Cash	£ <input type="text"/>	
G4 Premium Bonds and National Savings investments products (give details in the 'Additional information' section at the end of this form)	£ <input type="text"/>	
G5 Household and personal goods	£ <input type="text"/>	
G6 Life assurance, pensions and mortgage protection policies	£ <input type="text"/>	
G7 UK Government and municipal securities but include dividends and interest at box G9	£ <input type="text"/>	
G8 Listed stocks, shares and investments that did not give the deceased person control of the company	£ <input type="text"/>	
G9 Dividends or interest on stocks, shares and securities	£ <input type="text"/>	
G10 Traded unlisted and unlisted shares except control holdings (to see if instalments apply refer to the notes at Part B of Schedule D32)	£ <input type="text"/>	
G11 Traded unlisted and unlisted shares except control holdings		£ <input type="text"/>
G12 Control holdings of unlisted, traded unlisted and listed shares		£ <input type="text"/>
G13 Farms, farmhouses and farmland		£ <input type="text"/>
G14 Businesses including farm businesses, business assets and timber		£ <input type="text"/>
G15 Other land, buildings and rights over land		£ <input type="text"/>
G16 Debts due to the trustees	£ <input type="text"/>	
G17 Income Tax or Capital Gains Tax repayment	£ <input type="text"/>	
G18 Other assets and income due to the trustees (give details in the 'Additional information' section at the end of this form)	£ <input type="text"/>	
G19 Total value of UK assets where tax may not be paid by instalments (sum column A)	£ <input type="text"/>	
G20 Total value of UK assets where tax may be paid by instalments (sum column B)		£ <input type="text"/>

 Additional information should be included in the 'Additional information' section at the end of this form.

H Liabilities, exemptions and reliefs

Liabilities

H1 All liabilities secured against assets where column A has been completed

Name of creditor	Description of liability	Amount £

H1

H2 All liabilities secured against assets where column B has been completed

Name of creditor	Description of liability	Amount £

H2

Exemptions and reliefs

H3 Exemptions and reliefs where column A has been completed

If you're deducting charity exemption, enter the full name of the charity, the country of establishment and the charity number, if available.

Type of relief or exemption	Amount £
H3	

H4 Exemptions and reliefs where column B has been completed

If you're deducting charity exemption, enter the full name of the charity, the country of establishment and the charity number, if available.

Type of relief or exemption	Amount £
H4	

H5 Chargeable value of assets in the UK where tax may not be paid by instalments

(box G19 minus box H1 minus H3)

£

H6 Foreign assets where tax may not be paid by instalments

(box FP7 Schedule D39)

£

H7 Total value of assets where tax may not be paid by instalments

(box H5 plus box H6)

£

Exemptions and reliefs continued

H8	Chargeable value of assets in the UK where tax may be paid by instalments (box G20 minus box H2 minus box H4)	£ <input type="text"/>
H9	Foreign assets where tax may be paid by instalments (FP12 Schedule D39)	£ <input type="text"/>
H10	Total value of assets where tax may be paid by instalments (box H8 plus box H9)	£ <input type="text"/>
H11	Grand total (box H7 plus box H10)	£ <input type="text"/>

I Disclosure of tax avoidance scheme

I1	Tax avoidance scheme and/or promoter reference number (SRN/PRN) <input type="text"/>	I2	Enter either the: Date when the tax advantage is expected 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"/> Year when the tax advantage is expected <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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Declaration

To the best of my/our knowledge and belief, the information I/we have given and the statements I/We have made in this account, the event form and the schedules attached (together called 'this account') are correct and complete.

I/We understand that I/we may be liable to prosecution if I/we deliberately conceal any information that affects the liability to Inheritance Tax arising on the chargeable event, or if I/we deliberately include information in this account which I/we know to be false.

I/We understand that I/we may have to pay financial penalties if this account is delivered late or contains false information, or if I/we fail to remedy anything in this account which is incorrect in any material respect within a reasonable time of it coming to my/our notice.

I/We understand that I/we may have to pay interest on any unpaid tax according to the law where:

- I/We have elected to pay tax by instalments
- additional tax becomes payable for any reason

Each person liable to pay the tax must sign below to indicate they have read and agree the statements above. Or if the form is not physically signed then you must attach the declaration set out in the IHT418 Notes.

Full name <input type="text"/>
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"/>

Full name <input type="text"/>
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"/>

Declaration continued

Full name
<input type="text"/>
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"/>

Full name
<input type="text"/>
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"/>

Return addresses and contact details

Once this form has been completed you should send the form to:

Inheritance Tax
HM Revenue and Customs
BX9 1HT

Phone: 0300 123 1072

If you want to know more about Inheritance Tax or have specific questions about completing the forms:

- go to www.gov.uk/inheritance-tax
- phone the Probate and Inheritance Tax Helpline on 0300 123 1072 (+44 300 123 1072 from outside the UK)

If you need a copy of any of our forms or leaflets you can download them from our website or phone the Probate and Inheritance Tax Helpline to order them.

Additional information

Use this space to give any additional information from Section E and Section F of this form, and any other information that has not already been given in this form.

 If you need more space, continue on a separate sheet.