



### When to use this form

Fill in this form if you want to pay the Inheritance Tax that's due, by transferring money from the deceased's:

- Brokers account
- Investment management firm account
- Bank, building society or National Savings and Investments (NS&I) account

Before filling in this form, please read the guidance notes about the Direct Payment Scheme in the IHT400 notes - Guide to completing your Inheritance Tax account.

You should fill in a separate form for each account.

#### If you need help

For more information, go to [www.gov.uk/inheritance-tax](http://www.gov.uk/inheritance-tax) or 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

Send the form to the bank, building society, NS&I, brokerage company and investment manager firms, and not to HM Revenue and Customs (HMRC) Inheritance Tax.

**Deceased's surname**

**Deceased's first name**

**Deceased's address (including postcode)**

**Date of death** DD MM YYYY

**Inheritance Tax reference number**

### Deceased bank, building society and NS&I transfer details

I have applied for a grant of representation or confirmation for the estate of the deceased. I request that the amount shown below is transferred from the deceased's account to HM Revenue and Customs to pay the Inheritance Tax due.

You should fill in a separate form for each account.

<p><b>1 Deceased's account details</b> Name of bank or building society (leave blank if using an NS&amp;I account) <input type="text"/> <input type="text"/></p> <p><b>2 Sort code</b> (leave blank if using an NS&amp;I account) <input type="text"/><input type="text"/> - <input type="text"/><input type="text"/> - <input type="text"/><input type="text"/></p> <p><b>3 Account number</b> If the deceased's account is with NS&amp;I, write their account number here (not their NS&amp;I number or NS&amp;I's general account 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"/><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>4 Building society account roll or reference number</b> <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"/> <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"/></p> <p><b>5 Amount to be transferred</b> In words <input type="text"/> <input type="text"/> <input type="text"/></p> <p>In figures £ <input type="text"/></p>
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The bank payment details for HMRC are on page 3.

Turn to page 4 and sign the declaration. It's important that everyone who's applying for the grant of representation or confirmation to the estate of the deceased signs this form.

## Deceased's brokers/investment management firm account transfer details

I have applied for a grant of representation or confirmation for the estate of the deceased.

I request that you sell all or part of the holdings in the deceased's brokers/investment management firm account and the amount shown below is transferred from the brokers/investment management firm account to HM Revenue and Customs to pay the Inheritance Tax due.

You should fill in a separate form for each broker's or investment management firm account.

**1 Name of Deceased's broker's or investment management firm account**

**2 If you're selling part of the holdings, please confirm which assets you want to sell**

Asset number	Asset name	Number of shareholdings to sell

Continue on a separate sheet if necessary

**3 Amount to be transferred**

In words

  
  

In figures

£

## HM Revenue and Customs bank account details

### 1 Transfer to HM Revenue and Customs

#### Sort code

08 - 32 - 10

#### Account number

12001136

Account name	HMRC Inheritance Tax
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#### Overseas payment

Use these details to pay from an overseas account

Account number (IBAN)	GB66BARC20114763495590
Bank identifier code (BIC)	BARCGB22
Account name	HMRC Inheritance Tax

HMRC's banking address is:

Barclays Bank PLC  
1 Churchill Place  
London  
United Kingdom  
E14 5HP

Please make sure that you supply a valid IHT reference number when submitting your payment. Your payment cannot be matched to your account without this. Turn to page 4 and sign the declaration. It's important that everyone who's applying for the grant of representation or confirmation to the estate signs this form.

## Declaration

The amount shown on page 1 (bank, building society and NS&I), and page 2 (broker's or investment management firm account) is required to pay all or part of the Inheritance Tax due. If HMRC needs to repay the tax which was paid before the grant or confirmation is issued, they're authorised to return the money to the deceased's account, the money will remain with HMRC until the amount of Inheritance Tax due is finalised.

### Representative 1

Surname

First name

  

Postcode

Rest of address, including house or flat number

  
  

Signature

Date DD MM YYYY

### Representative 2

Surname

First name

  

Postcode

Rest of address, including house or flat number

  
  

Signature

Date DD MM YYYY

### Representative 3

Surname

First name

  

Postcode

Rest of address, including house or flat number

  
  

Signature

Date DD MM YYYY

### Representative 4

Surname

First name

  

Postcode

Rest of address, including house or flat number

  
  

Signature

Date DD MM YYYY