



## 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:

- go to [www.gov.uk/inheritance-tax](http://www.gov.uk/inheritance-tax)
- phone the Inheritance Tax Helpline 0300 123 1072
- if calling from outside the UK phone +44 0300 123 1072

## A About the trust

A1 Name of the trust

A2 Date the trust started DD MM YYYY

A3 Unique Tax Reference (UTR) for the trust

A4 Name of the person who created the trust

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](http://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.

B1a Full name

B2a Full address

Postcode

B1b Full name

B2b Full address

Postcode

## B About the trustees continued

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

### Solicitor or other agent acting for the trust

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

## C Your capacity

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

<b>C1</b>	<b>Tell us the capacity in which you're completing this form</b>	
	I'm the executor or administrator of the estate <input type="checkbox"/>	Fill in sections D and I of this form
	I'm the trustee of the trust <input type="checkbox"/>	Fill in sections E, F, G, H, I and the Declaration on page 12
	I'm both the executor and administrator of the estate and the trustee for the trust <input type="checkbox"/>	Fill in sections E, F, G, H, I and the Declaration on page 12



### Other assets in the trust

Enter details of all assets such as:

- bank accounts
- quoted shares where the deceased did not have control of the company

Do not enter details of:

- houses, land or buildings
- businesses or interests in businesses
- shares and securities which gave the deceased control of the company not listed in box D2, for example quoted shares where the deceased did not have control of the company

D3 Details of assets in the trust		
Description of asset	Value at date of death £	
Total value of assets at date of death		D3

## Future right to assets in the trust

**D4 Did the deceased have the right to receive assets in the trust at some future date?**  
 For example, someone other than the deceased was receiving the dividends from stocks and shares or had the right to live in a house rent free. The deceased's estate will not receive the assets until the other person receiving the benefit has also died.

No ☐ If you've answered No and did not put an 'X' in any of the boxes at D1, do not complete this form.  
 If you've answered No and did put an 'X' in any of the boxes at D1, go to section I.

Yes ☐

**D5 Did any of the following apply to the deceased's future right:**

- it had been purchased or exchanged
- it arose under a settlement made by the deceased or the deceased's spouse or civil partner
- it involved a lease of a property for life that is treated as a settlement for Inheritance Tax purposes

No ☐ If you've answered No and did not put an 'X' in any of the boxes at D1, do not complete this form.

Yes ☐

## Future rights to assets in the trust continued

<b>D6</b>	<b>What do you estimate was the value of these assets at the date of death?</b> (include this amount in form IHT400, box 76)	£ <input style="width: 80%;" type="text"/>				
<b>D7</b>	<b>What is the name and age of the person who is currently receiving the benefit?</b>					
	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 50%; padding: 2px;">Name</td><td style="width: 50%; padding: 2px;">Age</td></tr><tr><td style="height: 20px;"></td><td style="height: 20px;"></td></tr></table>	Name	Age			
Name	Age					

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

<div><b>E1 Title</b> Mr, Mrs, Miss, Ms or other title <input style="width: 100%;" type="text"/></div> <div><b>E2 Surname</b> <input style="width: 100%;" type="text"/></div> <div><b>E3 First names</b> <input style="width: 100%;" type="text"/></div> <div><b>E4 Full address</b> <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="height: 20px;"></td></tr><tr><td style="height: 20px;"></td></tr><tr><td style="height: 20px;"></td></tr><tr><td style="height: 20px;"></td></tr><tr><td style="height: 20px;">Postcode</td></tr></table></div> <div><b>E5 Date of death</b> DD MM YYYY <table style="width: 100%;"><tr><td><input style="width: 20px; height: 20px;" type="text"/></td><td><input style="width: 20px; height: 20px;" type="text"/></td><td><input style="width: 20px; height: 20px;" type="text"/></td><td><input style="width: 20px; height: 20px;" type="text"/></td><td><input style="width: 20px; height: 20px;" type="text"/></td><td><input style="width: 20px; height: 20px;" type="text"/></td><td><input style="width: 20px; height: 20px;" type="text"/></td><td><input style="width: 20px; height: 20px;" type="text"/></td></tr></table></div> <div><b>E6 Unique Tax Reference (UTR)</b> <input style="width: 100%;" type="text"/></div>					Postcode	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<div><b>E7 Was this person:</b> <div>single <input style="width: 30px; height: 20px;" type="checkbox"/></div><div>married or in a civil partnership <input style="width: 30px; height: 20px;" type="checkbox"/></div><div>divorced or in a former civil partnership <input style="width: 30px; height: 20px;" type="checkbox"/></div><div>widowed or a surviving civil partner <input style="width: 30px; height: 20px;" type="checkbox"/></div></div> <div><b>E7a Was the event before 6 April 2025 and/or did the settlor of the trust die before 6 April 2025?</b> <div>No <input style="width: 30px; height: 20px;" type="checkbox"/></div><div>Yes <input style="width: 30px; height: 20px;" type="checkbox"/> If Yes, go to box E8</div></div> <div><b>E7b Was the person who died a long-term UK resident at their date of death?</b> <div>No <input style="width: 30px; height: 20px;" type="checkbox"/> If No, complete Schedule D31a and go to box E8</div><div>Yes <input style="width: 30px; height: 20px;" type="checkbox"/></div></div>
Postcode														
<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>							

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

<div>E8</div> <div>Full name or business name</div> <div></div>	<div>E11</div> <div>Account name</div> <div></div>
<div>E9</div> <div>Contact name</div> <div></div>	<div>E12</div> <div>Sort code</div> <div><div></div><div></div><div></div> – <div></div><div></div><div></div> – <div></div><div></div><div></div></div>
<div>E10</div> <div>Full address</div> <div><div></div><div></div><div></div><div></div><div>Postcode</div></div>	<div>E13</div> <div>Account number</div> <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>
<div>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.</div>	<div>E14</div> <div>Phone number</div> <div></div>
	<div>E15</div> <div>Email</div> <div></div>
	<div>E16</div> <div>Capacity</div> <div>(for example, trustee, agent)</div> <div></div>


## About the settlor

<b>E17</b> Title Mr, Mrs, Miss, Ms or other title <input type="text"/>	<b>E26</b> Was the chargeable event being reported here on or after 6 April 2025? No <input type="checkbox"/> If No, go to box E29 Yes <input type="checkbox"/>
<b>E18</b> Surname <input type="text"/>	<b>E27</b> At the date of this event was the settlor a long-term UK resident? No <input type="checkbox"/> If No, complete Schedule D31a and go to box E28 Yes <input type="checkbox"/>
<b>E19</b> First names <input type="text"/>	<b>E28</b> Is any value to be left out of account because the settled property was excluded property at 30 October 2024? No <input type="checkbox"/> If No, go to section F Yes <input type="checkbox"/> If Yes, complete Schedule D31b and go to section F
<b>E20</b> Address (if applicable) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode	<b>E29</b> At the start of the trust was the settlor domiciled or deemed to be domiciled in the UK? No <input type="checkbox"/> If No, complete Schedule D31 and go to box E30 Yes <input type="checkbox"/>
<b>E21</b> 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"/>	<b>E30</b> Did the settlor make any additions to the trust? No <input type="checkbox"/> If No, go to section F Yes <input type="checkbox"/>
<b>E22</b> Was the settlor born in the UK? No <input type="checkbox"/> Yes <input type="checkbox"/>	<b>E31</b> At the date of any additions was the settlor domiciled or deemed to be domiciled in the UK? No <input type="checkbox"/> If No, complete Schedule D31 and go to section F Yes <input type="checkbox"/>
<b>E23</b> Date of death (if applicable) 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"/>	
<b>E24</b> Was the date of death of the settlor on or after 6 April 2025? (if applicable) No <input type="checkbox"/> If No, go to box E29 Yes <input type="checkbox"/>	
<b>E25</b> Was the settlor a long-term UK resident when they died? (if applicable) No <input type="checkbox"/> If No, complete Schedule D31a and go to box E28 Yes <input type="checkbox"/> If Yes, go to box E28	

## F Details of the schedule pages

Tell us if the transfer being reported contains any of the following. Put an 'X' in all of the boxes which apply to you.

<b>F1</b> <b>Stocks and shares</b> (complete and enclose Schedule D32)	<input type="checkbox"/>	<b>F6</b> <b>Deducting agricultural relief</b> (complete and enclose Schedule D37)	<input type="checkbox"/>
<b>F2</b> <b>Money on loan from the Trust that had not been repaid at the date of the chargeable event</b> (complete and enclose Schedule D33)	<input type="checkbox"/>	<b>F7</b> <b>Deducting business relief</b> (complete and enclose Schedule D38)	<input type="checkbox"/>
<b>F3</b> <b>Insurance policies included in the event</b> (complete and enclose Schedule D34)	<input type="checkbox"/>	<b>F8</b> <b>Any assets outside the UK</b> (complete and enclose Schedule D39)	<input type="checkbox"/>
<b>F4</b> <b>Household and personal goods</b> (complete and enclose Schedule D35)	<input type="checkbox"/>	<b>F9</b> <b>Domicile outside the UK</b> (complete Schedule D31)	<input type="checkbox"/>
<b>F5</b> <b>Any land, buildings, trees or underwood in the UK</b> (complete and enclose Schedule D36)	<input type="checkbox"/>	<b>F10</b> <b>Not a long-term UK resident</b> (complete Schedule D31a)	<input type="checkbox"/>
		<b>F11</b> <b>Long-term UK residence - transitional provisions</b> (complete Schedule D31b)	<input type="checkbox"/>

 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 box 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

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

## I Disclosure of tax avoidance scheme

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

<b>Full name</b> <input type="text"/>
<b>Signature</b> <input type="text"/>
<b>Date</b> 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"/>

<b>Full name</b> <input type="text"/>
<b>Signature</b> <input type="text"/>
<b>Date</b> 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

Signature

Date DD MM YYYY

Full name

Signature

Date DD MM YYYY

## 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](http://www.gov.uk/inheritance-tax)
- phone the 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 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.