



## When to use this form

Fill in this form if the deceased died on or after 18 March 1986, and there's Inheritance Tax to pay, or there's no Inheritance Tax to pay, but the estate does not qualify as an excepted estate. The IHT400, 'Notes', page 1, gives details about excepted estates.

### Deadline

You must send this form to us within 12 months of the date of death. Interest will be payable after 6 months.

## The Inheritance Tax account

The account is made up of this form and separate schedules. You'll have to fill in some of the schedules.

### To help you get started:

- gather the deceased's papers and the information you have about their estate - make a list of their assets, liabilities, investments and other financial interests and any gifts made
- fill in boxes 1 to 28 then work through boxes 29 to 48 of this form to identify which schedules you'll need - if you do not have them all
  - download them from [www.gov.uk/inheritance-tax](http://www.gov.uk/inheritance-tax)
  - or phone the helpline to request them
- fill in the necessary schedules before moving on to fill in this form

## Inheritance Tax reference number

If there's any Inheritance Tax to pay, you'll need an Inheritance Tax reference number before you send this form

to us. You can apply for a reference number online at [www.gov.uk/paying-inheritance-tax](http://www.gov.uk/paying-inheritance-tax) or by filling in Schedule IHT422, 'Application for an Inheritance Tax reference' and sending it to the address shown on that form. You'll need to apply for a reference number at least 3 weeks before you plan to send us this form. You do not need to apply for a reference number if there's no tax to pay.

## Filling in this form

- use the IHT400, 'Notes' to help you fill in this form
- fill in the form in black or blue ink
- make full enquiries so you can show that the figures you give and the statements you make are correct
- if an instrument of variation has been signed before applying for a grant, fill in the form to show the effect of the will/intestacy and instrument together, go to IHT400, 'Notes'

Answer all the questions and fill in the boxes to help us process your form.

Please do not send original documents, only send us copies. If we need the original documents we will ask you for them.

## If you need help

For more information or help, or another copy of this form:

- go to [www.gov.uk/inheritance-tax](http://www.gov.uk/inheritance-tax)
- phone our helpline on 0300 123 1072 - if calling from outside the UK, phone +44 300 123 1072

## About the deceased

<b>1 Deceased's name</b> Title - enter MR, MRS, MISS, MS or other title <input type="text"/> Surname <input type="text"/> First names <input type="text"/>	<b>5 Deceased's date of birth</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>2 Date of death</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>6 Did the deceased die on or before 5 April 2025?</b> No <input type="checkbox"/> Go to box 6b Yes <input type="checkbox"/>
<b>3 Inheritance Tax reference number</b> Go to the note at the top of this form <input type="text"/>	<b>6a Where was the deceased domiciled at the date of death?</b> Read the IHT400, 'Notes' for more information about 'Domicile' <ul style="list-style-type: none"><li>England and Wales <input type="checkbox"/></li><li>Scotland <input type="checkbox"/></li><li>Northern Ireland <input type="checkbox"/></li><li>other country <input type="checkbox"/> specify country below <input type="text"/></li></ul> <p>If the deceased was domiciled outside of the UK, you must complete schedule IHT401 and go to box 8.</p>
<b>4 Was the deceased male or female?</b> Male <input type="checkbox"/> Female <input type="checkbox"/>	

## About the deceased continued

**6b** Was the deceased a long-term UK resident immediately before their death? Go to IHT400, 'Notes' for information about long-term UK residence

No ☐ You must complete schedule IHT401a and go to box 7

Yes ☐

## If the deceased was domiciled in Scotland at the date of death

**7** Has the legitim fund been discharged in full following the death?

Go to IHT400, 'Notes'

Yes ☐ Go to box 8

No ☐ Provide a full explanation in the 'Additional information' boxes, page 17

## Deceased's details

**8** Was the deceased

- married or in a civil partnership? ☐
- single? ☐
- widowed or a surviving civil partner? ☐
- divorced or a former civil partner? ☐

**9** If the deceased was married or in a civil partnership at the time of their death, on what date did the marriage or registration of the civil partnership take place?

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"/>
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**10** Who survived the deceased

Tick all that apply

- a spouse or civil partner? ☐
- brothers or sisters? ☐
- parents? ☐
- children? ☐ number
- grandchildren? ☐ number

**11** Deceased's last known permanent address

<input type="text"/>
<input type="text"/>
<input type="text"/>
Postcode <input type="text"/>

**12** Was the property in box 11 owned or part-owned by the deceased or did the deceased have a right to live in the property?

Do not tick 'Yes' to this question if the deceased was only renting the property

Yes ☐ Go to box 13

No ☐ Give details below. For example, 'deceased lived with daughter' or 'address was a nursing home'

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

**13** Deceased's occupation, or former occupation if retired, for example, 'retired doctor'

<input type="text"/>
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**14** Deceased's 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"/>
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**15** Deceased's Income Tax number or Unique Taxpayer Reference (UTR) (if known)

<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"/>
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## Contact details of the person dealing with the estate

For example, a solicitor or executor.

<b>16</b> Did anyone act under a power of attorney granted by the deceased during their lifetime? This may have been a general, enduring or lasting power of attorney.  No <input type="checkbox"/>  Yes <input type="checkbox"/> Enclose a copy of the power of attorney. <b>Do not send the original document with this account.</b>	<b>18</b> Contact name If different from box 17 <input type="text"/>
<b>17</b> Name and address of the firm or person dealing with the estate Name <input type="text"/> <input type="text"/>  Postcode <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> House or building number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Rest of address, including house name or flat number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>19</b> Phone number <input type="text"/> <b>20</b> Contact's reference <input type="text"/>  If we need to repay any overpaid Inheritance Tax we will make payments directly to a customer's bank account using Faster Payments. The payment will be identified on the bank statement by the Inheritance Tax reference number. Enter the account details below. <b>21</b> Account name <input type="text"/> <b>22</b> Sort code <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <b>23</b> Account number <input type="text"/>

## Deceased's will

<b>24</b> Did the deceased leave a will?  No <input type="checkbox"/> Go to box 29  Yes <input type="checkbox"/> Go to box 25. Please enclose a copy of the will and any codicils when sending us your account. If an instrument of variation alters the amount of Inheritance Tax payable on this estate, please also send a copy. <b>Do not send the original documents with this account.</b>	<b>26</b> What happened to the property given as the deceased's residence in the will? If the deceased sold the property but used all the sale proceeds to buy another main residence for themselves and this happened more than once, there's no need to give details of all the events. Simply say that the 'residence was replaced by the current property'. In all other cases give details of exactly what happened to the property, and give the date of the events <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<b>25</b> Is the address of the deceased as shown in the will the same as the deceased's last known permanent address at box 11?  No <input type="checkbox"/> Go to box 26  Yes <input type="checkbox"/> Go to box 27	

# Items referred to in the will but not included in the estate

Only fill in boxes 27 and 28 if the deceased left a will. If they did not, go to box 29.

27

**Are you including on this form all assets specifically referred to in the will?**  
For example, land, buildings, personal possessions, works of art or shares

No ☐ Go to box 28

Yes ☐ Go to box 29

28

**Items referred to in the will and not included on this form.** Any gifts should be shown on form IHT403

Items given away as gifts, sold or disposed of before the deceased's death	Who was the item given or sold to, or what happened to it?	Date of gift, sale or disposal	Value of the item at the date of gift, sale or disposal £	If the item was sold, what did the deceased do with the sale proceeds?

## What makes up your Inheritance Tax account – schedules

To make a complete account of the estate you may need to fill in some separate schedules.

Answer the following questions by ticking the 'No' or 'Yes' box.

**29a Residence nil rate band**

Do you want to use the residence nil rate band?

No ☐ Yes ☐ Use Schedule **IHT435**

**29b Transfer of unused residence nil rate band**

Do you want to transfer any unused residence nil rate band from the deceased's spouse or civil partner who died before them?

No ☐ Yes ☐ Use Schedule **IHT436**

**29c Transfer of unused nil rate band**

Do you want to transfer any unused nil rate band from the deceased's spouse or civil partner who died before them?

No ☐ Yes ☐ Use Schedule **IHT402**

**30 Gifts and other transfers of value**

Did the deceased make any lifetime gifts or other transfers of value on or after 18 March 1986? See IHT400, 'Notes'

No ☐ Yes ☐ Use Schedule **IHT403**

**31 Jointly owned assets**

Did the deceased jointly own any assets (other than business or partnership assets) with any other persons?

No ☐ Yes ☐ Use Schedule **IHT404**

**32 Houses, land, buildings and interests in land**

Did the deceased own any houses, land or buildings or have rights over land in the UK in their sole name?

No ☐ Yes ☐ Use Schedule **IHT405**

**33 Bank and building society accounts**

Did the deceased hold any bank or building society accounts in their sole name, including cash ISAs, National Savings and Premium Bonds?

No ☐ Yes ☐ Use Schedule **IHT406**

**34 Household and personal goods**

Did the deceased own any household goods or personal possessions?

No ☐ Yes ☐ Use Schedule **IHT407**

If the deceased did not own any household goods or personal possessions or they do not have any value, please explain the circumstances in the 'Additional information' boxes on page 17.

**35 Household and personal goods donated to charity**

Do the people who inherit the deceased's household goods and personal possessions want to donate some or all of them to a qualifying charity and deduct charity exemption from the value of the estate?

For example, they may wish to donate the deceased's furniture to a charity shop

No ☐ Yes ☐ Use Schedule **IHT408**

**36 Pensions**

Did the deceased have any provision for retirement other than the State Pension? For example, a pension from an employer, a personal pension policy (or an alternatively secured pension)

No ☐ Yes ☐ Use Schedule **IHT409**

**37 Life assurance and annuities**

Did the deceased pay premiums on any life assurance policies, annuities or other products which are payable either to their estate, to another person or which continue after death?

No ☐ Yes ☐ Use Schedule **IHT410**

**38 Listed stocks and shares**

Did the deceased own any listed stocks and shares or stocks and shares ISAs (excluding control holdings)?

No ☐ Yes ☐ Use Schedule **IHT411**

**39 Unlisted stocks and shares and control holdings**

Did the deceased own any unlisted stocks and shares, or any control holdings of any listed shares?

No ☐ Yes ☐ Use Schedule **IHT412**

**40 Business Relief, business and partnership interests and assets**

Do you want to deduct Business Relief from any business interests and assets owned by the deceased or a partnership in which they were a partner?

No ☐ Yes ☐ Use Schedule **IHT413**

**41 Farms, farmhouses and farmland**

Do you want to deduct Agricultural Relief from any farmhouses, farms or farmland owned by the deceased?

No ☐ Yes ☐ Use Schedule **IHT414**

## What makes up your Inheritance Tax account – schedules continued

To make a complete account of the estate you may need to fill in separate schedules.

Answer the following questions by ticking the 'No' or 'Yes' box.

**42 Interest in another estate**

Was the deceased entitled to receive any legacy or assets from the estate of someone who died before them and that they had not received before they died?

No ☐ Yes ☐ Use Schedule **IHT415**

**43 Debts due to the estate**

Was the deceased owed any money by way of personal loans or mortgage at the date of death?

No ☐ Yes ☐ Use Schedule **IHT416**

**44 Foreign assets**

Did the deceased own any assets outside the UK either in their sole name or jointly with others?

No ☐ Yes ☐ Use Schedule **IHT417**

**45 Assets held in trust**

Did the deceased have any right to benefit from any assets held in trust (including the right to receive assets held in a trust at some future date)?

No ☐ Yes ☐ Use Schedule **IHT418**

**46 Debts owed by the deceased**

Do you wish to include a deduction from the estate for debts and liabilities of the following types:

- money that was spent on behalf of the deceased and which was not repaid
- loans
- liabilities related to a life assurance policy where the sum assured will not be fully reflected in the estate
- debts that the deceased guaranteed on behalf of another person?

No ☐ Yes ☐ Use Schedule **IHT419**

**47 National Heritage assets**

Is any asset already exempt or is exemption now being claimed, on the grounds of national, scientific, historic, artistic, scenic or architectural interest? Or does any such asset benefit from an Approved Maintenance Fund for the upkeep and preservation of National Heritage assets?

No ☐ Yes ☐ Use Schedule **IHT420**

If you answered Yes to any of questions 29 to 47, fill in the schedule for that asset except schedules IHT435 and IHT436. The schedule number is shown at the end of each question.

**48 Do you have all of the schedules you need?**

- No ☐
- download the schedules from [www.gov.uk/inheritance-tax](http://www.gov.uk/inheritance-tax)
  - phone us on 0300 123 1072 (+44 300 123 1072 from outside the UK)

When you have all the schedules you need, fill in all of the marked schedules except IHT435 and IHT436 before you go to box 48a.

Yes ☐ Fill in all of the marked schedules except IHT435 and IHT436 before you go to box 48a.

Fill in schedules IHT435 and IHT436 after completing box 108.

**48a Will you be deducting successive charges relief?**

See questions 11 to 18 on the IHT400, 'Calculation'.

No ☐ Yes ☐

**48b Will you be applying for double taxation relief or unilateral relief?**

If the double taxation relief is being claimed because of the deceased's domicile, fill in schedule IHT401 and go to box 49.

See page 4 of the IHT400, 'Calculation'.

No ☐ Yes ☐

## Estate in the UK

Use this section to tell us about assets owned by the deceased in the UK. You should include all assets owned outright by the deceased and the deceased's share of jointly owned assets. You'll need to copy figures from the schedules you've filled in. Any assets the deceased had outside the UK should be shown on Schedule IHT417, 'Foreign assets' and not in boxes 49 to 96.

### Jointly owned assets

Enter '0' in the box if the deceased did not own any of the assets described.

Column A

Column B

49 **Jointly owned assets** (Schedule IHT404, box 5)

£

50 **Jointly owned assets** (Schedule IHT404, box 10)

£

### Assets owned outright by the deceased

Enter the value of the assets owned outright by the deceased in the amount boxes attached to each question.  
Enter '0' in the box if the deceased did not own any of the assets described.

51 **Deceased's residence (except farmhouses and jointly owned houses)** (Schedule IHT405, box 7). **Include the value of jointly owned houses at box 49 and farmhouses at box 68 instead. Have you considered residence nil rate band?** (Schedules IHT435 and IHT436)

£

52 **Bank and building society accounts in the deceased's sole name** (Schedule IHT406, box 1)

£

53 **Cash (in coins or notes) and uncashed traveller's cheques**

£

54 **Premium Bonds and National Savings and Investments products** (Schedule IHT406, box 5)

£

55 **Household and personal goods** (Schedule IHT407, box 6)

£

56 **Pensions** (Schedule IHT409, boxes 7 and 15) – **include the value of any pensions arrears due at the date of death**

£

57 **Life assurance and mortgage protection policies** (Schedule IHT410, box 6)

£

58 **Total of all the figures in column A** (boxes 50 to 57)

£

59 **Total of all the figures in column B** (boxes 49 plus 51)

£

## Estate in the UK continued

60	Copy the figure from box 58	£
61	Copy the figure from box 59	£
62	UK Government and municipal securities (Schedule IHT411, box 1), but include dividends and interest at box 64	£
63	Listed stocks, shares and investments that did not give the deceased control of the company (Schedule IHT411, box 2)	£
64	Dividends or interest on stocks, shares and securities	£
65	Traded unlisted and unlisted shares except control holdings (Schedule IHT412, boxes 1 and 2)	£
66	Traded unlisted and unlisted shares except control holdings (go to IHT412 notes, 'Paying tax by instalments')	£
67	Control holdings of unlisted, traded unlisted and listed shares (Schedule IHT412, boxes 3, 4 and 5)	£
68	Farms, farmhouses and farmland (give details on Schedules IHT414 and IHT405)	£
69	Businesses including farm businesses, business assets and timber	£
70	Other land, buildings and rights over land (give details on Schedule IHT405)	£
71	Interest in another estate (Schedule IHT415, box 7)	£
72	Interest in another estate (Schedule IHT415, box 9)	£
73	Debts due to the estate (Schedule IHT416, box 3 total)	£
74	Income Tax or Capital Gains Tax repayment	£
75	Trust income due to the deceased – go to IHT400, 'Notes'	£
76	Other assets including cryptoassets and income due to the deceased (enter details in the 'Additional information' boxes on page 17 of this form if not given elsewhere)	£
77	Total of all the figures in column A (boxes 60 to 65 and 72 to 76)	£
78	Total of all the figures in column B (boxes 61 to 71)	£
79	Gross total of the estate in the UK (box 77 plus box 78)	£

### Deductions from the estate in the UK incurred up to the date of death

80 Mortgages, secured loans and other debts payable out of property or assets owned outright by the deceased and shown in column B on pages 7 and 8.

For example, a mortgage secured on the deceased's house or a loan secured on a business. Enter the name of the creditor and say which property or asset the deduction relates to, describing the liability. Provide copies of any written evidence of the debts.

Name of creditor	Property or asset and description of liability	Amount £
Total mortgages and secured loans		£

81 Funeral expenses

	Funeral costs	£
	Headstone	£
Other costs (specify)		
	Total cost of funeral	£

82 Other liabilities

**Enter any other liabilities that have not been shown in boxes 80 or 81.**

For example, outstanding gas and electricity bills, credit card balances, nursing home fees or Income Tax.

Creditor's name and description of the liability	Amount £
Total other liabilities	£

Deductions from the estate in the UK continued

Deductions summary

	Column A	Column B
83 Box 80 figure		£
84 Total of box 81 and box 82	£	
85 Box 77 minus box 84. If the result is a minus figure enter '0' in the box and enter the deficit in box 88	£	
86 Box 78 minus box 83. If the result is a minus figure enter '0' in the box and enter the deficit in box 87		£
87 Enter the deficit figure from box 86 (if there is one)	£	
88 Enter the deficit figure from box 85 (if there is one)		£
89 Box 85 minus box 87	£	
90 Box 86 minus box 88		£
91 Total estate in the UK (box 89 plus box 90)	£	

Exemptions and reliefs

92 Exemptions and reliefs deducted from the assets in the deceased's sole name shown in column A on pages 7 and 8 – go to IHT400, 'Notes'. If you're deducting spouse or civil partner exemption, enter the spouse's or civil partner's full name, National Insurance number (if known), date and country of birth and whether the spouse is a long-term UK resident (or, if the deceased died before 6 April 2025, the spouse's domicile). If you're deducting charity exemption, enter the full name of the charity, country of establishment and the HM Revenue and Customs (HMRC) charities reference, if available. Do not include exemptions or reliefs on jointly owned assets, these should be deducted on Schedule IHT404, at box 9. Do not deduct transferable nil rate band here or at box 93. It should be deducted at box 116 or box 2 IHT400, 'Calculation'.

Describe the exemptions and reliefs you're deducting. For example 'cash gift to charity in the will' and show how the amount has been calculated - use the 'Additional information' boxes on page 17 of this form if you need more space.	Amount deducted £
Total exemptions and reliefs from assets in column A	

## Exemptions and reliefs continued

<b>93</b>	<b>Exemptions and reliefs deducted from the assets in the deceased's sole name shown in column B on pages 7 and 8</b> – go to IHT400, 'Notes'. If you're deducting spouse or civil partner exemption enter the spouse's or civil partner's full name, National Insurance number (if known), date and country of birth and whether the spouse is a long-term UK resident (or if the deceased died before 6 April 2025, the spouse's domicile). If you're deducting charity exemption, enter the full name of the charity, the country of establishment and the HMRC Charities reference, if available (unless already given at box 92). Do not include exemptions or reliefs on jointly owned assets, these should be deducted on form IHT404, at box 4.	
	Describe the exemptions and reliefs you're deducting. For example, 'Agricultural Relief on farm' and show how the amount has been calculated – use the 'Additional information' boxes on page 17 if you need more space.	Amount deducted £
	Total exemptions and reliefs from assets in <b>column B</b>	£
<b>94</b>	<b>Box 89 minus box 92</b>	£
<b>95</b>	<b>Box 90 minus box 93</b>	£
<b>96</b>	<b>Total net estate in the UK, after exemptions and reliefs</b> (box 94 plus box 95)	£

## Other assets taken into account to calculate the tax

	Column A	Column B
<b>97</b>	<b>Foreign houses, land, businesses and control holdings</b> (Schedule IHT417, box 5)	£
<b>98</b>	<b>Other foreign assets</b> (Schedule IHT417, box 10)	£
<b>99</b>	<b>Assets held in trust on which the trustees would like to pay the tax now</b> (Schedule IHT418, box H10)	£
<b>100</b>	<b>Assets held in trust on which the trustees would like to pay the tax now</b> (Schedule IHT418, box H7)	£
<b>101</b>	<b>Nominated assets. Include details of the nominated assets in the 'Additional information' boxes on page 17</b> – go to IHT400, 'Notes'	£
<b>102</b>	<b>Box 98 plus box 100 plus box 101</b>	£
<b>103</b>	<b>Box 97 plus box 99</b>	£
<b>104</b>	<b>Gifts with reservation and pre-owned assets</b> (Schedule IHT403, box 17)	£
<b>105</b>	<b>Assets held in trust on which the trustees are not paying the tax now</b> (Schedule IHT418, box H11 less value in boxes 99 and 100 above)	£
	Box 106 is not in use	
<b>107</b>	<b>Total other assets taken into account to calculate the tax</b> (box 102 plus boxes 103, 104 and 105)	£
<b>108</b>	<b>Total chargeable estate</b> (box 96 plus box 107). Complete IHT435 and IHT436 if you've ticked boxes 29a or 29b on page 5	£

## Working out the Inheritance Tax

If you're filling in this form yourself without the help of a solicitor or other adviser, you do not have to work the tax yourself, we can do it for you. If you want us to do this, tick here ☐

If there is no Inheritance Tax to pay, you do not need to fill in this page and should go to box 121 on page 13.

**109 Does any part of the estate qualify for the reduced rate of Inheritance Tax (36%)?** Go to IHT400, 'Notes' page 54

No ☐ Go to box 110

Yes ☐ You'll need to fill in Schedule IHT430, 'Reduced rate of Inheritance Tax'

### Paying Inheritance Tax by instalments

Instead of paying all of the Inheritance Tax at once you may pay some of it in 10 annual instalments (that is, one instalment each year for 10 years). You can pay by instalments on any assets shown in column B on pages 7 and 8 that have not been sold.

Interest will be payable on the instalments.

The total value of the assets on which you may pay the tax by instalments is box 95 plus boxes 97 and 99 (if any).

**110 Do you wish to pay the tax on the amounts shown in boxes 95, 97 plus 99 by instalments?**

No ☐ Go to Simple Inheritance Tax calculation. If you do not elect to pay tax by instalments you must pay all the tax due on the estate when you send us your form IHT400.

Yes ☐ If any of the assets in column B have been sold, write the total value of those assets here

£  Go to box 120

## Simple Inheritance Tax calculation

You can use the simple calculation in boxes 111 to 119 to work out the Inheritance Tax on the estate as long as the following apply:

- you're paying the tax on or before the last day of the sixth month after the death occurred so no interest is payable
- you do not want to pay all of the tax now and not pay by instalments on property in column B (see note above about paying Inheritance Tax by instalments)
- the total of any lifetime gifts is below the Inheritance Tax nil rate band
- you're not deducting double taxation relief on any foreign assets (go to the note on IHT400, 'Calculation')
- you're not deducting successive charges relief on assets inherited by the deceased in the last 5 years from another estate on which Inheritance Tax was paid (go to the note on IHT400, 'Calculation')
- the estate does not qualify for the reduced rate of Inheritance Tax (36%)

Note that a portion of the Inheritance Tax may be payable before the grant of representation or confirmation can be obtained. Go to page 7 of IHT400, 'Notes' for further details.

If the simple calculation does not apply to you, you'll need to use either form IHT400, 'Calculation' or Schedule IHT430, 'Reduced rate of Inheritance Tax' to work out the Inheritance Tax due then continue to fill in this form at box 120.

**111 Residence nil rate band**  
(enter the result from the Residence nil rate band calculator, go to [www.gov.uk](http://www.gov.uk))

£

**112 Chargeable estate after residence nil rate band**  
(if negative enter '0') (box 108 minus box 111)

£

**113 Total chargeable value of gifts made by the deceased within the 7 years before their death** (IHT403, box 7)

£

**114 Value chargeable to tax before nil rate band** (box 112 plus box 113)

£

**115 Inheritance tax nil rate band at the date of death** – go to IHT400, 'Rates and tables'

£

**116 Transferable nil rate band** (Schedule IHT402, box 21)

£

**117 Total nil rate band** (box 115 plus box 116)

£

**118 Value chargeable to tax** (box 114 minus box 117)

£

**119 Inheritance Tax** (box 118 multiplied by 40%)

£

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## Direct Payment Scheme

This is a scheme under which participating banks, building societies and National Savings and Investments will release funds from the deceased's accounts directly to HMRC to pay Inheritance Tax.

### 120 Do you wish to use the Direct Payment Scheme?

No ☐

Yes ☐

Fill in Schedule IHT423 (you'll need a separate form for each bank, building society and National Savings and Investments account concerned)

If you're applying for probate in Northern Ireland you must complete and enclose the IHT421, 'Probate Summary'.

If you're apply for Confirmation in Scotland, you must enclose a copy of the C1 'Confirmation form'.

## Declaration

### 121 I/We wish to apply for the following type of grant (go to the note 'Grant of representation' in IHT400, 'Notes' to decide on the type of grant)

- Probate ☐
- Confirmation ☐
- Letters of Administration ☐
- Letters of Administration with will annexed ☐
- Other (specify)

I/We have made the fullest enquiries that are reasonably practicable in the circumstances to find out the open market value of all the items shown in this account.

The value of items in the boxes listed are provisional estimates which are based on all of the information available to me/us at this time.

I/We will tell HM Revenue and Customs the exact values as soon as I/we know it and I/we will pay any additional tax and interest that may be due.

List the boxes in the account that are provisional here.

### 122 Tell us where this application is being made.

Tick one box

- England and Wales ☐
- Scotland ☐
- Northern Ireland ☐

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 and the schedules attached (together called 'this account') are correct and complete. Tick the schedules you've filled in.

IHT401 <input type="checkbox"/>	IHT409 <input type="checkbox"/>	IHT418 <input type="checkbox"/>
IHT401a <input type="checkbox"/>	IHT410 <input type="checkbox"/>	IHT419 <input type="checkbox"/>
IHT402 <input type="checkbox"/>	IHT411 <input type="checkbox"/>	IHT420 <input type="checkbox"/>
IHT403 <input type="checkbox"/>	IHT412 <input type="checkbox"/>	IHT421 <input type="checkbox"/>
IHT404 <input type="checkbox"/>	IHT413 <input type="checkbox"/>	IHT430 <input type="checkbox"/>
IHT405 <input type="checkbox"/>	IHT414 <input type="checkbox"/>	IHT435 <input type="checkbox"/>
IHT406 <input type="checkbox"/>	IHT415 <input type="checkbox"/>	IHT436 <input type="checkbox"/>
IHT407 <input type="checkbox"/>	IHT416 <input type="checkbox"/>	C1 <input type="checkbox"/>
IHT408 <input type="checkbox"/>	IHT417 <input type="checkbox"/>	

Where Schedule IHT402 has been filled in I/we declare that to the best of my/our knowledge and belief:

- 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 a Deed of Variation has not been provided there has been no change to the people who inherited the estate of the spouse or civil partner

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 deceased's death, 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 correct 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 the issue of the grant does not mean that I/we have paid all the Inheritance Tax and interest that may be due on the estate, or that the statements made and the values included in this account are accepted by HM Revenue and Customs.

Declaration continued

I/We understand that HM Revenue and Customs:

- will only look at this account in detail after the grant has been issued
- may need to ask further questions and discuss the value of items shown in this account
- may make further calculations of tax and interest payable to help the persons liable for the tax to make provision to meet the tax liability

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 delivering this account, whether as executor, intending administrator or otherwise must sign this page to indicate that they have read and agreed the statements on pages 13 and 14, or the declaration set out at page 57 of the IHT400 Notes is attached.**

If you're acting in a professional capacity for this estate give either your SA or CT UTR and agent name below.

Surname or agent name

First names

Date of birth

National Insurance number or UTR

Phone number

Address

Postcode

Signature

Date DD MM YYYY

Surname or agent name

First names

Date of birth

National Insurance number or UTR

Phone number

Address

Postcode

Signature

Date DD MM YYYY

Surname or agent name

First names

Date of birth

National Insurance number or UTR

Phone number

Address

Postcode

Signature

Date DD MM YYYY

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## Sending you an acknowledgement and code for probate or confirmation by email

When we've processed this IHT400 return, we'll send you an acknowledgement letter. The letter will include a code that you'll need when you apply for probate in England and Wales, or confirmation in Scotland. It will also include any other Inheritance Tax information you need for your probate or confirmation application.

To speed up the process, we can send you this information by email. However, email is not secure, so it's important that you understand the risks.

### If you'd like us to send the information by email

Please read our HMRC email disclaimer – see page 85 of Guide to completing your Inheritance Tax account (IHT400 notes 2022).

If you accept the risks and want us to send the information by email, please tick the box below and tell us which email address to send it to.

I confirm I have read and accept the terms outlined in the email disclaimer

☐

**Email address**

**Please state your capacity** (for example, executor or agent)

**We'll only use email to send you this information.**

**We cannot use this email for any other correspondence.**

## Checklist

For more information read the relevant page in the IHT400, 'Notes'. Use the checklist to remind you of:

- the actions you should take
- the additional information you should include when sending the Inheritance Tax forms to us

**If the deceased died leaving a will, provide a copy of the will, and any codicils. Do not send the original documents**

No ☐ Yes ☐

**If the estate has been varied in any way and the variation results in either an increase or decrease in the amount of tax, provide a copy of the instrument of variation**

No ☐ Yes ☐

**Any professional valuation of stocks and shares**

No ☐ Yes ☐

**Any professional valuation of household effects or personal possessions**

No ☐ Yes ☐

**Any professional valuation of houses, land and buildings**

No ☐ Yes ☐

**A copy of any insurance policy (and annuity, if appropriate) where the deceased was paying the premiums for the benefit of someone else and any trust documents if the policy has been written in trust**

No ☐ Yes ☐

**A copy of any trust deeds, if the trustees are paying tax at the same time as you apply for the grant**

No ☐ Yes ☐

**Any evidence of money owed to the deceased, including loan agreements and related trusts or policies and any evidence of the debts being released**

No ☐ Yes ☐

**A copy of any joint life assurance policy or policy on the life of another person**

No ☐ Yes ☐

**A copy of any structural survey and/or correspondence with the loss adjuster about any structurally damaged property**

No ☐ Yes ☐

**If you're deducting Agricultural Relief, a plan of the property and a copy of the lease or agreement for letting (where appropriate)**

No ☐ Yes ☐

**If you're deducting Business Relief, a copy of the partnership agreement (where appropriate) and the last 3 years' accounts**

No ☐ Yes ☐

**If you're deducting double taxation relief or unilateral relief, provide evidence of the foreign tax, in the form of an assessment of the foreign tax, a certificate of the foreign tax paid and (if available) the official receipt**

No ☐ Yes ☐

**Any written evidence of debts to close friends or family**

No ☐ Yes ☐

**Have all executors signed page 14 of this form?**

No ☐ Yes ☐

**If you've calculated your own tax, have you enclosed the calculation with this form and arranged to pay the tax?**

No ☐ Yes ☐

**Have you completed an IHT421 if you're applying for a grant of probate in Northern Ireland or a form C1 if applying for a grant of confirmation in Scotland?**

No ☐ Yes ☐

### Direct Payment Scheme (if used)

**If you're using the Direct Payment Scheme, have you sent a Schedule IHT423 to each organisation from which funds will be provided? Go to IHT423**

No ☐ Yes ☐

If you want HM Revenue and Customs to call for payment from British government stock, send us a letter detailing the investments to be used and how much of the tax is to be paid by government stock.

For more information on paying by National Savings, go to [www.gov.uk/paying-inheritance-tax/national-savings-and-investments](http://www.gov.uk/paying-inheritance-tax/national-savings-and-investments)

To pay using government stocks, go to [www.gov.uk/paying-inheritance-tax/british-government-stock](http://www.gov.uk/paying-inheritance-tax/british-government-stock)

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## Return addresses and contact details

If you're applying for a grant in England, Wales or Northern Ireland or confirmation in Scotland you should send the Inheritance Tax forms to:

Inheritance Tax  
HM Revenue and Customs  
BX9 1HT  
Phone: 0300 123 1072

If you want to know more about any particular aspect of 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.

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## Additional information

Use this space:

- to explain the circumstances where the deceased did not own any household effects, personal possessions or they do not have any value (box 34)
- to give us any additional information we ask for, including details of:
  - any claim for discharge of legal rights (box 7)
  - other assets and income due to the deceased (box 76)
  - nominated assets (box 101)
  - successive charges relief (IHT400, 'Calculation', box 10)
  - why any debts that are not being repaid out of the estate are still being deducted against the estate (box 80 or 82)