



When to use this form

Fill in this form if the person died on or after 6 April 2025, and you've claimed they were not a long-term UK resident.

Please read the IHT400 Notes, on 'Long-term UK residents' before filling in this form.

Name of deceased

Date of death DD MM YYYY

Inheritance Tax reference number if known

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.

Deceased's UK residence history

1 Did the deceased leave any assets outside the UK?

No ☐

Yes ☐ Give approximate value £

1a Do you expect the terms of the double taxation convention or agreement to apply to any of the assets owned by the deceased?

No ☐

Yes ☐

2 Is any foreign tax to be paid on assets in the UK as a result of the deceased death?

No ☐

Yes ☐

3 Confirm the tax year in which the death occurred

YYYY YYYY
 to

Deceased's UK residence history continued

- 4** List the deceased's tax residence starting with the tax year before the tax year in box 3 and going back a further 19 tax years. Include any years in which they had split year treatment as having UK residence.

If there:

- are 11 or more years of non-residence, you do not need to complete the rest of this form
- are 10 consecutive years of non-residence in boxes 1 to 19, you do not need to complete the rest of this form

In all other cases go to box 5.

No.	Tax year YYYY to YYYY	UK resident Put 'X' in the box	Country of residence if not in the UK
1	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>
2	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>
3	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>
4	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>
5	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>
6	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>
7	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>
8	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>
9	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>
10	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>
11	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>
12	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>
13	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>
14	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>
15	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>
16	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>
17	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>
18	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>
19	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>
20	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>	<input type="text"/>

Deceased's UK residence history continued

5 Confirm the last tax year in which the deceased was UK resident

YYYY

to

YYYY

6 List the deceased's tax residence history, starting with the tax year before the tax year in box 5 and going back a further 18 years. Include any years in which they had split year treatment as having UK residence.

A person who leaves the UK with less than 20 out of the last 20 years UK residence may have a reduction to the number of years they remain a long-term UK resident.

No.	Tax year YYYY to YYYY		UK resident Put 'X' in the box			Country of residence if not in the UK	
1	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>
2	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>
3	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>
4	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>
5	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>
6	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>
7	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>
8	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>
9	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>
10	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>
11	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>
12	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>
13	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>
14	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>
15	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>
16	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>
17	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>
18	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>
19	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>
20	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	No	<div><div></div></div>	Yes	<div><div></div><div></div></div>	<div></div>

Additional information

- 7 Tell us any further information you want to provide about the person's tax residency, including if transitional provisions apply because the person was not domiciled in the UK at 30 October 2024 and has not been resident in the UK in any tax year from and including 2025 to 2026