



When to use this form

Fill in this form to tell us:

- about the person who died on or after 6 April 2026
• about their spouse or civil partner who died before them
• if you want to transfer any unused 100% relief allowance for agricultural or business property to the deceased's estate

What you'll need

Details about the spouse or civil partner.

If the spouse or civil partner died on or after 6 April 2026, you'll also need:

- information from the executor or administrator of their estate - make sure the figures and statements you provide are accurate
• if there are no records, try to get the information from others who may know, such as the solicitor, executors, administrators or family members

Send photocopies of the following documents:

- the grant of representation (or Confirmation in Scotland) for the spouse or civil partner's estate. If no grant was issued, send a copy of the death certificate
• the will, if there was one, together with any codicils
• any deed of variation or similar document that changed who inherited the estate

Name of deceased (person who has died now)

[Text input field for name of deceased]

Date of death DD MM YYYY

[Date input fields for DD MM YYYY]

Inheritance Tax reference number (if known)

[Text input field for inheritance tax reference number]

Deadline

You must send this form to us within 4 years from the end of the month in which the second spouse died, or within 6 months of the personal representatives starting their role.

Help

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

- go to www.gov.uk/inheritance-tax
• phone our Inheritance Tax Helpline on 0300 123 1072 - if calling from outside the UK, phone +44 300 123 1072

If you need a copy of any of our forms or leaflets you can download them from www.gov.uk/government/collections/inheritance-tax-forms or phone the Inheritance Tax Helpline to order them.

Section A Spouse or civil partner details

1 Title

Mr, Mrs, Miss, Ms or other title

[Text input field for title]

Surname or family name

[Text input field for surname]

First names

[Text input field for first names]

2 Date of marriage or civil partnership DD MM YYYY

[Date input fields for DD MM YYYY]

3 Place of marriage or civil partnership.

Name of building, church or register office and locality

[Text input field for place of marriage]

4 Date of death of spouse or civil partner DD MM YYYY

[Date input fields for DD MM YYYY]

5 Inheritance Tax reference number for spouse or civil partner's estate

[Text input field for inheritance tax reference number]

6 Did the spouse or civil partner die before 6 April 2026?

Put an 'X' in one box

No [input box]

Yes [input box] 100% relief allowance is transferable. You do not need to complete the rest of this form

7 On the first death, were all the assets transferred to the surviving spouse or civil partner, and they made no chargeable transfers of property that would have qualified for 100% Agricultural or Business Relief within 7 years of the death? Put an 'X' in one box

No [input box] Go to section B

Yes [input box] 100% relief allowance is transferable. You do not need to complete the rest of this form

## Section B Spouse or civil partner's details continued

Provide details of the spouse or civil partner who died first. Include the value of any property (the value of the asset after deducting debts such as mortgages) that qualified for 100% Agricultural or Business Relief.

**Do not** include property that passed to the now deceased person, to a charity, or to any other exempt organisation.

**Do** include property that was not taxed because it fell within the spouse or civil partner's nil rate band or residence nil rate band - including any unused transferable amounts.

**8** What was the value of any chargeable transfers or gifts of assets that would have qualified for 100% Agricultural or Business Relief made on or after 30 October 2024, and within 7 years of the death of the spouse or civil partner who died first?

Date of gift or chargeable transfers DD MM YYYY	Description of assets given away	Value £

**9** What was the value of the property that passed under the will or intestacy of the spouse or civil partner who died first that would have qualified for 100% Agricultural or Business Relief?

Assets	£

**10** What was the value of the deceased's share of any jointly owned assets that would have qualified for 100% Agricultural or Business Relief?

Assets	£

**11** What was the value of any trust assets from which the spouse or civil partner who died first was entitled to benefit, and that would have qualified for 100% Agricultural or Business Relief?

Assets	£

**12** What was the value of gifts with reservation made by the spouse or civil partner who died first and of the assets that would have qualified for 100% Agricultural or Business Relief?

Assets	£

## Section C Calculation of 100% unused relief allowance

Step	Description	Calculation	Notes
1	Value of property that qualified for 100% Agricultural or Business Relief on the death of the spouse or civil partner who died first	£	This includes all values in boxes 8 to 12 added together
2	Agricultural Relief or Business Relief limit at the time	£	The maximum amount is £2,500,000 for 100% Agricultural or Business Relief
3	Unused 100% relief allowance available to transfer (box 2 minus box 1)	£	This is the unused portion of the deceased's allowance. It cannot be less than £0
4	Percentage of unused 100% relief allowance ((box 3 ÷ box 2) x 100)	Calculated %	This percentage will be used to calculate the additional allowance available to the deceased. Where the full allowance £2,500,000 is available from the spouse or civil partner, boxes 4 and 5 should not be completed
5	Transferable of unused relief allowance (box 4 x £2,500,000)	£	This is the amount that can be added to the £2,500,000 100% relief allowance of the second spouse to die.

### Notes

- 1 A surviving spouse or civil partner may claim the unused portion of the 100% relief allowance for qualifying agricultural or business property from a spouse or civil partner who died earlier - even if the surviving spouse or civil partner had remarried.
- 2 A claim for transfer of unused 100% relief allowance does not happen automatically and must be made when the second spouse or civil partner dies, using form IHT400 and this form. The time limit for the claim is within 4 years from the end of the month in which the second spouse or civil partner dies, or within 6 months of the personal representatives starting their role.

Example if the second spouse or civil partner died on 15 March 2027:

- 4 year rule: the claim should be made by 31 March 2031
- 6 month rule: if the personal representatives only started acting on 10 May 2031, the claim should be made by 9 November 2031

### 3 How to calculate the unused 100% relief

If the first spouse to die used £800,000 of their 100% relief allowance, the unused proportion is:

$$£2,500,000 \text{ minus } £800,000 = £1,700,000$$

#### Convert to percentage

The transferred allowance must be a percentage of 100% relief allowance which applies at the death of the second spouse (which will be £2,500,000 until indexation in 2031):

$$\text{Percentage} = (\text{unused portion } (£1,700,000) \div £2,500,000) \times 100 = 68\%$$

#### Apply the unused percentage to 100% relief allowance that applies to the second spouse's death

$$\text{Additional allowance} = 68\% \times £2,500,000 = £1,700,000$$

#### Total allowance available

Own allowance of second spouse to die (£2,500,000) plus transferred allowance (£1,700,000) =

$$\text{Total allowance available} = £4,200,000$$