



When to use this form

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)
- if you're a trustee also responsible for completing an IHT400 as an executor or administrator (use Schedule IHT418 instead)
- about the ending of a qualifying interest in possession of assets held in trust if the deceased's estate, including this trust, is an excepted estate (refer to the IHT400 Notes)

Name of deceased

Date of death DD MM YYYY

Inheritance Tax reference number (if known)

If you need help

You'll need to refer to the IHT100b (death) notes when filling in this form.

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

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

A About the trust

<p>A1 Name of the trust</p> <input type="text"/>	<p>A3 Unique tax reference (UTR) for the trust</p> <input type="text"/>
<p>A2 Date the trust started DD MM YYYY</p> <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>A4 Name of the person who created the trust</p> <input type="text"/>

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

B About the trustees

Use this section to tell us about the names and addresses of the trustees acting for the trust.

<p>B1a Full name</p> <input type="text"/>	<p>B1b Full name</p> <input type="text"/>
<p>B2a Full address</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Postcode</p>	<p>B2b Full address</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Postcode</p>

B About the trustees continued

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

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

C1 Full name or business name	<input type="text"/>	C4 Account name	<input type="text"/>
C2 Contact name	<input type="text"/>	C5 Sort code	<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"/>
C3 Full address	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	C6 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"/>
	Postcode	C7 Phone number	<input type="text"/>
<p>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.</p>		C8 Email	<input type="text"/>
		C9 Capacity (for example, trustee, agent)	<input type="text"/>

D About the person who has now died

D1 Title Mr, Mrs, Miss, Ms or other title <input type="text"/>	D7 Was this person: single <input type="checkbox"/> married or in a civil partnership <input type="checkbox"/> divorced or in a former civil partnership <input type="checkbox"/> widowed or a surviving civil partner <input type="checkbox"/>
D2 Surname <input type="text"/>	D8a Was the event before 6 April 2025 and/or did the settlor of the trust die before 6 April 2025? No <input type="checkbox"/> Yes <input type="checkbox"/> If Yes, go to box D8c
D3 First names <input type="text"/>	D8b Was the person who died a long-term UK resident at their death? No <input type="checkbox"/> If No, complete Schedule D31a and go to box E1 Yes <input type="checkbox"/>
D4 Full address <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <small>Postcode</small>	D8c Does a double taxation convention apply which depends on the deceased's domicile? No <input type="checkbox"/> If No, go to section E Yes <input type="checkbox"/> If yes, complete schedule D31 and go to section E
D5 Date of death 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"/> <input type="text"/> <input type="text"/> <input type="text"/>	
D6 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"/> <input type="text"/> <input type="text"/>	

E Deceased's interest in possession and future interests

Please read the IHT100b (death) notes about the definitions of the interests listed below

E1 Did the deceased have an interest in possession which was one of the following interests? Put an 'X' in the boxes which apply	
An interest in possession that started before 22 March 2006 and remained in place until the date of death	<input type="checkbox"/>
An immediate post death interest	<input type="checkbox"/>
A disabled person's interest	<input type="checkbox"/>
A transitional series interest	<input type="checkbox"/>
Purchased interest in possession	<input type="checkbox"/>

Future right to assets in the trust

E2 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 No, go to box E6a

Yes

E3 Did any of the following apply to the deceased's future right?

- it had been purchased or exchanged
- it arose under a trust 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 trust for Inheritance Tax purposes

No

Yes

E4 What do you estimate was the value of these assets at the date of death? £

E5 What is the name and age of the person who is currently receiving the benefit?

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

About the settlor

<p>E6a Title Mr, Mrs, Miss, Ms or other title</p> <input type="text"/>	<p>E6f Was the settlor born in the UK?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>
<p>E6b Surname</p> <input type="text"/>	<p>E6g Date of death (if applicable) DD MM YYYY</p> <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>E6c First names</p> <input type="text"/>	<p>E6h If applicable, was the date of death of the settlor on or after 6 April 2025?</p> <p>No <input type="checkbox"/> If No, go to box E6m</p> <p>Yes <input type="checkbox"/></p>
<p>E6d Address (if applicable)</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode <input type="text"/>	<p>E6i If applicable, was the settlor a long-term UK resident when they died?</p> <p>No <input type="checkbox"/> If No, complete Schedule D31a and go to box E6l</p> <p>Yes <input type="checkbox"/> If Yes, go to box E6l</p>
<p>E6e Date of birth DD MM YYYY</p> <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>E6j Was the chargeable event being reported here on or after 6 April 2025?</p> <p>No <input type="checkbox"/> If No, go to box E6m</p> <p>Yes <input type="checkbox"/></p>


About the settlor continued

E6k 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 E6l Yes <input type="checkbox"/>	E6n Did the settlor make any additions to the trust? No <input type="checkbox"/> If No, go to box F1 Yes <input type="checkbox"/>
E6l 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 box F1 Yes <input type="checkbox"/> If Yes, complete Schedule D31b and go to box F1	E6o 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 box F1 Yes <input type="checkbox"/>
E6m 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 E6n Yes <input type="checkbox"/>	

F Details of the schedule pages

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

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

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. If you're deducting Agricultural or Business Relief, list each item of property and amount separately, and fill in the 'Rate of relief' column to show if you're claiming 100% or 50%.

Type of relief or exemption	Rate of relief enter 100% or 50%	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. If you're deducting Agricultural or Business Relief, list each item of property and amount separately, and fill in the 'Rate of relief' column to show if you're claiming 100% or 50%.

Type of relief or exemption	Rate of relief enter 100% or 50%	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

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

I Disclosure of tax avoidance scheme

I1	Tax avoidance scheme and/or promoter reference number (SRN/PRN) <input type="text"/>	I2	Enter either the: Date when the tax advantage is expected 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"/> Year when the tax advantage is expected <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 IHT100b (death) notes.

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

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

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

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
- 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.

 If you need more space, continue on a separate sheet.