

When to use this form

Fill in this form if:

- the deceased died on or after 18 March 1986, and
- there is Inheritance Tax to pay, or
- there is 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 six months.

The Inheritance Tax (IHT) account

The account is made up of this form and separate Schedules. You will have to fill in some of the Schedules.

To help you get started

- Gather the deceased's papers and the information you have about the deceased's estate. Make a list of the deceased's 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 will need. If you do not have them all:
 - download them from www.hmrc.gov.uk/inheritancetax or
 - phone the helpline to request them.
- Fill in the Schedules before moving on to complete this form.

IHT reference number

If there is any tax to pay, you will need to apply for an IHT reference number and payslip before you send this form to us. You can apply online at www.hmrc.gov.uk/inheritancetax or fill in form IHT422 *Application for an Inheritance Tax reference* and send it to us. Apply for a reference at least two weeks before you plan to send us this form.

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 – see *IHT400 Notes*.

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

Help

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

- go to www.hmrc.gov.uk/inheritancetax
- phone our helpline on **0845 30 20 900**
 - if calling from outside the UK, phone **+44 115 974 3009**.

Deceased's details

<p>1 Deceased's name</p> <p>Title – enter MR, MRS, MISS, MS or other title</p> <input type="text"/> <p>Surname</p> <input type="text"/> <p>First name(s)</p> <input type="text"/>	<p>4 Was the deceased male or female?</p> <p>Male <input type="checkbox"/> Female <input type="checkbox"/></p>
<p>2 Date of death 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"/>	<p>5 Deceased's 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"/>
<p>3 IHT reference number (if known) See note at the top of this form</p> <input type="text"/>	<p>6 Where was the deceased domiciled at the date of death?</p> <ul style="list-style-type: none"> • England and Wales <input type="checkbox"/> • Scotland <input type="checkbox"/> • Northern Ireland <input type="checkbox"/> • other country <input type="checkbox"/> <i>specify country in box below</i> <input type="text"/> <p><i>See IHT400 Notes for information about domicile.</i></p> <p>If the deceased was not domiciled in the UK, fill in IHT401 now, and then the rest of the form.</p>

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

7 Has the legitim fund been discharged in full following the death? *See IHT400 Notes*

Yes *Go to box 8*

No *Please provide a full explanation in the 'Additional information' boxes, pages 15 and 16*

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

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

Postcode

House number

Rest of address, including house name or flat number

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'*

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

14 Deceased's National Insurance number (if known)

15 Deceased's Income Tax number or Unique Taxpayer Reference (UTR) (if known)

16 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

Yes *Please enclose a copy of the power of attorney*

Contact details of the person dealing with the estate

For example, a solicitor or executor.

17 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"/>	20 DX number and town (if used) <input type="text"/> <input type="text"/>
18 Contact name if different from box 17 <input type="text"/>	21 Contact's reference <input type="text"/>
19 Phone number <input type="text"/>	22 Fax number <input type="text"/>
	23 If we have to repay any overpaid Inheritance Tax, we need to know who to make the cheque out to. Do you want any cheque we send to be made out to the firm or person shown at box 17? Yes <input type="checkbox"/> Go to box 24 No <input type="checkbox"/> Give the name(s) here, as you would like them to appear on the cheque <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Deceased's Will

24 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	26 What happened to the property given as the deceased's residence in the Will? <i>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 is 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 event(s)</i> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
25 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 complete some separate Schedules.

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

29 **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 person(s)?
No Yes Use Schedule **IHT404**

32 **Houses, land, buildings and interests in land**
Did the deceased own any house, land or buildings or 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 pages 15 and 16.

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**

What makes up your Inheritance Tax account – Schedules continued

To make a complete account of the estate you may need to complete separate Schedules.

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

<p>36 Pensions</p> <p>Did the deceased have any provision for retirement other than the State Pension? <i>For example, a pension from an employer, a personal pension policy (or an alternatively secured pension)</i></p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT409</p>	<p>44 Foreign assets</p> <p>Did the deceased own any assets outside the UK either in their sole name or jointly with others?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT417</p>
<p>37 Life assurance and annuities</p> <p>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?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT410</p>	<p>45 Assets held in trust</p> <p>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)?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT418</p>
<p>38 Listed stocks and shares</p> <p>Did the deceased own any listed stocks and shares or stocks and shares ISAs (excluding control holdings)?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT411</p>	<p>46 Debts owed by the deceased</p> <p>Do you wish to include a deduction from the estate for debts and liabilities of the following types:</p> <ul style="list-style-type: none">• 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? <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT419</p>
<p>39 Unlisted stocks and shares and control holdings</p> <p>Did the deceased own any unlisted stocks and shares (including AIM and OFEX), or any control holdings of any listed shares?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT412</p>	<p>47 National Heritage assets</p> <p>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?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT420</p> <p>If you answered Yes to any of questions 29 to 47, please fill in the Schedule for that asset. The Schedule number is shown at the end of each question.</p>
<p>40 Business relief, business and partnership interests and assets</p> <p>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?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT413</p>	<p>48 Do you have all of the Schedules you need?</p> <p>No <input type="checkbox"/></p> <ul style="list-style-type: none">• download the Schedules from www.hmrc.gov.uk/inheritancetax or• phone us on 0845 30 20 900 (+44 115 974 3009 from outside the UK) <p>When you have all the Schedules you need, fill them in before you go to box 49.</p> <p>Yes <input type="checkbox"/> <i>Fill in the Schedules now before going to box 49</i></p>
<p>41 Farms, farmhouses and farmland</p> <p>Do you want to deduct agricultural relief from any farmhouses, farms or farmland owned by the deceased?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT414</p>	
<p>42 Interest in another estate</p> <p>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?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT415</p>	
<p>43 Debts due to the estate</p> <p>Was the deceased owed any money by way of personal loans or mortgage at the date of death?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/> Use Schedule IHT416</p>	

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 will need to copy figures from the Schedules you have filled in. Any assets the deceased had outside the UK should be shown on form 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 (form IHT404, box 5)		£ <input type="text"/>
50 Jointly owned assets (form IHT404, box 10)	£ <input type="text"/>	

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) (form IHT405, box 7). Include the value of jointly owned houses at box 49 and farmhouses at box 68 instead		£ <input type="text"/>
52 Bank and building society accounts in the deceased's sole name (form IHT406, box 1)	£ <input type="text"/>	
53 Cash (in coins or notes) and uncashed traveller's cheques	£ <input type="text"/>	
54 Premium Bonds and National Savings & Investments products (form IHT406, box 5)	£ <input type="text"/>	
55 Household and personal goods (form IHT407, box 6)	£ <input type="text"/>	
56 Pensions (form IHT409, boxes 7 and 15). Include the value of any pensions arrears due at the date of death	£ <input type="text"/>	
57 Life assurance and mortgage protection policies (form IHT410, box 6)	£ <input type="text"/>	
58 Add up all the figures in column A (boxes 50 to 57)	£ <input type="text"/>	
59 Add up all the figures in column B (boxes 49 + 51)		£ <input type="text"/>

Estate in the UK continued

	Column A	Column B
60 Copy the figure from box 58	£ <input type="text"/>	
61 Copy the figure from box 59		£ <input type="text"/>
62 UK Government and municipal securities (form IHT411, box 1), but include dividends and interest at box 64	£ <input type="text"/>	
63 Listed stocks, shares and investments that did not give the deceased control of the company (form IHT411, box 2)	£ <input type="text"/>	
64 Dividends or interest on stocks, shares and securities	£ <input type="text"/>	
65 Traded unlisted and unlisted shares except control holdings (form IHT412, box 1 + box 2)	£ <input type="text"/>	
66 Traded unlisted and unlisted shares except control holdings (see IHT412 Notes Paying tax by instalments)		£ <input type="text"/>
67 Control holdings of unlisted, traded unlisted and listed shares (form IHT412, box 3 + box 4 + box 5)		£ <input type="text"/>
68 Farms, farmhouses and farmland (give details on forms IHT414 and IHT405)		£ <input type="text"/>
69 Businesses including farm businesses, business assets and timber		£ <input type="text"/>
70 Other land, buildings and rights over land (give details on form IHT405)		£ <input type="text"/>
71 Interest in another estate (form IHT415, box 7)		£ <input type="text"/>
72 Interest in another estate (form IHT415, box 9)	£ <input type="text"/>	
73 Debts due to the estate (form IHT416, box 3 total)	£ <input type="text"/>	
74 Income Tax or Capital Gains Tax repayment	£ <input type="text"/>	
75 Trust income due to the deceased - see IHT400 Notes	£ <input type="text"/>	
76 Other assets and income due to the deceased (enter details in the 'Additional information' boxes on pages 15 and 16 of this form if not given elsewhere)	£ <input type="text"/>	
77 Add up all the figures in column A (boxes 60 to 76)	£ <input type="text"/>	
78 Add up all the figures in column B (boxes 61 to 71)		£ <input type="text"/>
79 Gross total of the estate in the UK (box 77 + box 78)	£ <input type="text"/>	

Exemptions and reliefs continued

93 Exemptions and reliefs deducted from the assets in the deceased's sole name shown in column B on pages 6 and 7 – see *IHT400 Notes*. If you are deducting spouse or civil partner exemption enter the spouse or civil partner's full name, date and country of birth and their domicile and/or, if you are 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 are deducting. For example, 'agricultural relief on farm' and show how the amount has been calculated – please use the 'Additional information' boxes on pages 15 and 16 if you need more space.	Amount deducted £
Total exemptions and reliefs from assets in column B	£

94 Box 89 minus box 92 £

95 Box 90 minus box 93 £

96 Total net estate in the UK, after exemptions and reliefs (box 94 + box 95) £

Other assets taken into account to calculate the tax

	Column A	Column B
97 Foreign houses, land, businesses and control holdings (form IHT417, box 5)		£ <input type="text"/>
98 Other foreign assets (form IHT417, box 10)	£ <input type="text"/>	
99 Assets held in trust on which the trustees would like to pay the tax now (form IHT418, box 12)		£ <input type="text"/>
100 Assets held in trust on which the trustees would like to pay the tax now (form IHT418, box 17)	£ <input type="text"/>	
101 Nominated assets. Include details of the nominated assets in the 'Additional information' boxes on pages 15 and 16 – see <i>IHT400 Notes</i>	£ <input type="text"/>	
102 Box 98 + box 100 + box 101	£ <input type="text"/>	
103 Box 97 + box 99		£ <input type="text"/>
104 Gifts with reservation and pre-owned assets (IHT403, box 17)	£ <input type="text"/>	
105 Assets held in trust on which the trustees are not paying the tax now (form IHT418, box 18)	£ <input type="text"/>	
106 Alternatively secured pension fund(s) (form IHT409, boxes 32 and 42 – only where the date of death is between 6 April 2006 and 5 April 2007 inclusive)	£ <input type="text"/>	
107 Total other assets taken into account to calculate the tax (box 102 + box 103 + box 104 + box 105 + box 106)	£ <input type="text"/>	
108 Total chargeable estate (box 96 + box 107)	£ <input type="text"/>	

Working out the Inheritance Tax

i If there is no Inheritance Tax to pay, you do not need to fill in this page and should go to box 119 on page 12.

109 Does any part of the estate qualify for the Reduced rate of Inheritance Tax (36%)? See *IHT400 Notes page 52*

No Go to 'Simple Inheritance Tax calculation'

Yes You will need to complete form *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 6 and 7 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 + box 97 + box 99 (if any).

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

No Go to box 118

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

£

Simple Inheritance Tax calculation

You can use the simple calculation in boxes 111 to 117 to work out the Inheritance Tax on the estate as long as the following apply:

- you are paying the tax on or before the last day of the sixth month after the death occurred so no interest is payable
- you 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 are not deducting double taxation relief on any foreign assets (see *note on IHT400 Calculation in IHT400 Notes*)
- you are not deducting successive charges relief on assets inherited by the deceased in the last five years from another estate on which Inheritance Tax was paid (see *note on IHT400 Calculation*)
- the estate does not qualify for the reduced rate of Inheritance Tax (36%).

If the simple calculation does not apply to you, you will need to use either form *IHT400 Calculation* or form *IHT 430 Reduced rate of Inheritance Tax* to work out the Inheritance Tax due then continue to fill in this form at box 118.

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

£

112 Aggregate chargeable transfer (box 108 + box 111)

£

113 Inheritance Tax nil rate band at the date of death
— See *IHT400 Rates and Tables*

£

114 Transferable nil rate band (form *IHT402*, box 20)

£

115 Total nil rate band (box 113 + box 114)

£

116 Value chargeable to tax (box 112 minus box 115)

£

117 Inheritance Tax (box 116 x 40%)

£ ·

Direct Payment Scheme

This is a scheme under which participating banks and building societies will release funds from the deceased's accounts directly to HM Revenue & Customs to pay Inheritance Tax. For National Savings & Investments, see the note on page 14.

118 Do you wish to use the Direct Payment Scheme?

No

Yes *Fill in form IHT423 (you will need a separate form for each bank and building society account concerned)*

Declaration

119 I/We wish to apply for the following type of grant (see 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 (please specify)

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. Please tick the Schedules you have filled in.

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

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 box(es) listed below are provisional estimates which are based on all of the information available to me/us at this time.

I/We will tell HM Revenue & Customs the exact value(s) 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.

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 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 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
- the statements made and the values included in this account are accepted by HM Revenue & Customs.

I/We understand that HM Revenue & 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 on page 13 to indicate that they have read and agreed the statements above.

Declaration continued

Surname

First names

Postcode

House number

Rest of address, including house name or flat number

Phone

Signature

Date *DD MM YYYY*

Surname

First names

Postcode

House number

Rest of address, including house name or flat number

Phone

Signature

Date *DD MM YYYY*

Surname

First names

Postcode

House number

Rest of address, including house name or flat number

Phone

Signature

Date *DD MM YYYY*

Surname

First names

Postcode

House number

Rest of address, including house name or flat number

Phone

Signature

Date *DD MM YYYY*

Checklist

For more information read the relevant page in the IHT400 Notes.

Use the checklist to remind you of:

- the actions you should take, and
- the additional information you should include when sending the Inheritance Tax forms to HM Revenue & Customs.

- If the deceased died leaving a Will, provide a copy of the Will, and any codicils.

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 deed(s), 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 are deducting agricultural relief, a plan of the property and a copy of the lease or agreement for letting (where appropriate).

No Yes

- If you are deducting business relief, a copy of the partnership agreement (where appropriate) and the last three years' accounts.

No Yes

- If you are 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 13 of this form?

No Yes

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

No Yes

- If you are applying for a grant, have you enclosed form IHT421 *Probate summary*?

No Yes

Direct Payment Scheme (if used)

- If you are using the Direct Payment Scheme, have you sent a form IHT423 to each organisation from which funds will be provided? *See IHT423*

No Yes

- If you want HM Revenue & Customs to call for payment from National Savings & Investments, send us a letter detailing the investments to be used, how much of the tax is to be paid by National Savings & Investments and official letters from the relevant National Savings & Investments office stating the value of those investments.

- If you want HM Revenue & 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 or British Government stocks go to www.hmrc.gov.uk or phone the helpline for a copy of the IHT11 *Payment of Inheritance Tax from National Savings or from British Government stock*.

Return addresses and contact details

- If you are applying for a grant in England, Wales or Northern Ireland or confirmation in Scotland you should send the forms to: (the DX addresses are for solicitors, practitioners and banks)

HM Revenue & Customs

Trusts & Estates
Inheritance Tax
Ferrers House
PO Box 38
Castle Meadow Road
NOTTINGHAM
NG2 1BB
DX 701201 NOTTINGHAM 4
Phone: **0845 30 20 900**

- If you want to know more about any particular aspect of Inheritance Tax or have specific questions about completing the forms, go to www.hmrc.gov.uk/inheritancetax
Or phone the Probate and Inheritance Tax Helpline on **0845 30 20 900** (+44 115 974 3009 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 Probate and Inheritance Tax Helpline to order them.

Additional information

Use this space:

- to explain the circumstances where the deceased did not own any household effects or 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).

Additional information continued

Additional information continued

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Empty rectangular box for additional information.

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