

When to use this form

Fill in this form if there is any Inheritance Tax (IHT) to pay on:

- an estate
- a trust
- a gift to a trust where the person making the gift is still alive
- any other immediately chargeable transfer.

If you are paying tax on an estate where someone has died you can apply for an IHT reference online. Go to our website at www.hmrc.gov.uk/inheritancetax

You cannot use the online facility if you are paying tax on a trust or a gift to the trust.

You must fill in all the details we ask for or we may not be able to allocate a reference.

We will send the reference and payslip (if required) to you by post, so make sure you fill in your details.

Where to send this form

Please send the completed form to:

HM Revenue & Customs
Trusts & Estates Inheritance Tax
PO Box 38
Castle Meadow Road
Nottingham NG2 1BB
DX: 701201
Nottingham 4

If you need any help

For more information or if you need help you can phone our helpline on **0845 30 20 900**.

If you are calling from outside of the UK phone **+44 115 974 3009**.

1. Your details

Please always fill in this section.

<p>Surname, or name of company <i>in capital letters</i></p> <input type="text"/>	<p>Please tick one statement that applies to you</p>
<p>First name(s) (if applicable)</p> <input type="text"/>	<p>I am an agent acting for the executors/administrators of the estate <input type="checkbox"/></p>
<p>Address (the reference and any payslip will be sent to this address)</p> <input type="text"/>	<p>I am the executor/administrator of this estate <input type="checkbox"/></p>
<p>Postcode</p> <input type="text"/>	<p>I am an agent acting for the trustees or transferor <input type="checkbox"/></p>
<p>Country</p> <input type="text"/>	<p>I am the trustee of the trust <input type="checkbox"/></p>
<p>Your reference (if any)</p> <input type="text"/>	<p>I am the transferor <input type="checkbox"/></p>
<p>Your phone number (in case we have a query)</p> <input type="text"/>	<p>Please tell us which form you are filling in (tick one box only)</p>
	<p>IHT 400 or IHT100b <input type="checkbox"/> <i>if you have ticked this box go to section 2</i></p>
	<p>IHT100a or IHT100c to IHT100g <input type="checkbox"/> <i>if you have ticked this box go to section 3</i></p>
	<p>Please turn over</p>

