



When to use this form

Fill in this form if there is any Inheritance Tax (IHT) to pay on the estate. You will need an IHT reference number before you can make a payment. If you intend to pay by cheque, you will also need an IHT payslip.

You can apply for an IHT reference and payslip online. Go to our website at www.hmrc.gov.uk/inheritancetax/

If you do not have access to the Internet you can get an IHT reference and a payslip by filling in this form and posting it to the address to which you intend to send the form IHT400. We will send the reference and payslip (if required) to you by post.

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

Where to send this form

Use the following address if you intend to apply for a grant of representation in England & Wales or Northern Ireland:

HM Revenue & Customs Inheritance Tax
PO Box 38
Castle Meadow Road
Nottingham NG2 1BB

DX: 701201
Nottingham 4

Use the following address if you intend to apply for Confirmation in Scotland:

HM Revenue & Customs Inheritance Tax
15 Drumsheugh Gardens
Edinburgh EH3 7UG

DX: ED 542001
Edinburgh 14

Deceased's details

Surname in capital letters

Text input field for surname

First name(s)

Text input field for first name(s)

Any other names the deceased was known by

Text input field for other names

Date of birth DD MM YYYY

Date input field for date of birth

National Insurance number (if known)

Grid input field for National Insurance number

Date of death DD MM YYYY

Date input field for date of death

Country in which you will be applying for probate/Confirmation

Checkboxes for England or Wales, Scotland, and Northern Ireland

Your details

I wish to pay Inheritance Tax by transferring money from the deceased's bank or building society account(s) and am applying for a reference number only

Checkbox

I wish to pay Inheritance Tax and am applying for both a reference and a payslip

Checkbox

I am an agent acting for the executors/administrators of this estate

Checkbox

I am the executor/administrator of this estate

Checkbox

Enter your name and address

Large text input area for name and address

Your reference, if any

Text input field for reference number

The reference and any payslip will be sent to this address