HM Revenue & Customs

# Application for an Inheritance Tax reference

Schedule IHT422

## 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 **0300 123 1072.**

If you are calling from outside of the UK phone **+44 300 123 1072.**

## 1. Your details

Please always fill in this section.

Surname, or name of company *in capital letters*

First name(s) (if applicable)

Address (the reference and any payslip will be sent to this address)

Postcode

Country

Your reference (if any)

Your phone number (in case we have a query)

***Please tick one statement that applies to you***

- I am an agent acting for the executors/administrators of the estate ☐
- I am the executor/administrator of this estate ☐
- I am an agent acting for the trustees or transferor ☐
- I am the trustee of the trust ☐
- I am the transferor ☐

***Please tell us which form you are filling in*** *(tick one box only)*

- IHT 400 or IHT100b ☐
  *if you have ticked this box go to* ***section 2***
- IHT100a or IHT100c to IHT100g ☐
  *if you have ticked this box go to* ***section 3***

**Please turn over**

## 2. Deceased's details

Please fill in this section if you are paying tax on an estate and filling in form IHT400 or IHT 100b.

Surname *in capital letters*

First name(s)

Any other names the deceased was known by

Date of birth *DD MM YYYY*

National Insurance number (if known)

Date of death *DD MM YYYY*

Country in which you will be applying for probate/confirmation (*tick one box)*

England or Wales ☐ Scotland ☐

Northern Ireland ☐

## 3. Name of settlor or transferor

Please fill in this section if you are filling in form IHT100 and paying tax on:

- a trust
- a gift to a trust or
- any other immediately chargeable transfer.

Surname *in capital letters*

First name(s)

Name of settlement

Date of settlement *DD MM YYYY*

Date of event you are reporting *DD MM YYYY*

Tell us what type of event you are reporting (*tick one box)*

Immediately chargeable transfer ☐

Exit charge ☐

Ten year anniversary ☐

Charge on an Alternatively Secured Pension ☐

Other *please give details below* ☐

Expected date the IHT100 Inheritance Tax account will be submitted *DD MM YYYY*