



When to use this form

Fill in this form if you want to pay the Inheritance Tax that is due, by transferring money from the deceased's bank or building society account(s).

Please fill in a separate form for each account.

Help

Please read the guidance notes on the Direct Payment Scheme in the IHT400 Notes before filling in this form.

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**.

Where to send this form

The form should be sent to the bank or building society concerned and not to HM Revenue & Customs Inheritance Tax.

Name of deceased

Date of death DD MM YYYY

IHT reference number

Transfer details

I/We have applied for a grant of representation or Confirmation for the estate of the deceased and request that the amount shown below is transferred from the deceased's account to HM Revenue & Customs to pay the Inheritance Tax due.

Deceased's account details

Name of bank or building society

Sort code

 - -

Account number

Building society account roll or reference number

Amount to be transferred

In words

In figures

£

Transfer to HM Revenue & Customs

Name of bank

Sort code

 - -

Account number

Please turn to page 2 to sign the Declaration. It is important that everyone who is applying for the grant of representation or Confirmation to the estate of the deceased signs this form.

Declaration

The amount shown on page 1 is required to pay all or part of the Inheritance Tax due. If HM Revenue & Customs needs to repay the tax paid before the grant or Confirmation is issued they are authorised to return the money to the account shown on page 1.

First representative

Surname

First name(s)

Postcode

Rest of address, including house number/flat number

Signature

Date DD MM YYYY

Second representative

Surname

First name(s)

Postcode

Rest of address, including house number/flat number

Signature

Date DD MM YYYY

Third representative

Surname

First name(s)

Postcode

Rest of address, including house number/flat number

Signature

Date DD MM YYYY

Fourth representative

Surname

First name(s)

Postcode

Rest of address, including house number/flat number

Signature

Date DD MM YYYY