



### When to use this form

Fill in this form if you want to pay the Inheritance Tax that's due, by transferring money from the deceased's bank, building society or NS&I accounts.

Before filling in this form, please read the guidance notes about the Direct Payment Scheme in the IHT400, 'Notes'.

You should fill in a separate form for each account.

#### If you need help

For more information, go to [www.gov.uk/inheritance-tax](http://www.gov.uk/inheritance-tax) or phone the Inheritance Tax Helpline on 0300 123 1072.

If you're calling from outside of the UK phone +44 300 123 1072.

#### Where to send this form

Send the form to the bank or building society concerned, or to NS&I and not to HM Revenue and Customs Inheritance Tax.

**Deceased's surname**

**Deceased's first name(s)**

**Date of death** DD MM YYYY

**Inheritance Tax reference number**

### Transfer details

I have applied for a grant of representation or confirmation for the estate of the deceased.

I request that the amount shown below is transferred from the deceased's account to HM Revenue and Customs to pay the Inheritance Tax due.

<p><b>1 Deceased's account details</b> Name of bank or building society (leave blank if using an NS&amp;I account) <input type="text"/></p> <p><b>2 Sort code</b> (leave blank if using an NS&amp;I account) <input type="text"/><input type="text"/> - <input type="text"/><input type="text"/> - <input type="text"/><input type="text"/></p> <p><b>3 Account number</b> If the deceased's account is with NS&amp;I, write their account number here (not their NS&amp;I number or NS&amp;I's general account number) <input type="text"/><input type="text"/></p> <p><b>4 Building society account roll or reference number</b> <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"/><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"/><input type="text"/><input type="text"/></p>	<p><b>5 Amount to be transferred</b> In words <input type="text"/> <input type="text"/> <input type="text"/></p> <p>In figures £ <input type="text"/></p> <p><b>6 Transfer to HM Revenue and Customs</b> Sort code <input type="text"/><input type="text"/> - <input type="text"/><input type="text"/> - <input type="text"/><input type="text"/> Account number <input type="text"/><input type="text"/></p> <p>Please ensure that you supply a valid IHT reference number when submitting your payment. Your payment cannot be matched to your account without this.</p>
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Turn to page 2 and sign the declaration. It's important that everyone who's 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 and Customs (HMRC) needs to repay the tax paid before the grant or confirmation is issued, they're authorised to return the money to the account shown on page 1. For National Savings and Investments (NS&I) accounts, the money will remain with HMRC until the amount of Inheritance Tax due is finalised.

### Representative 1

Surname

First name(s)

  

Postcode

Rest of address, including house or flat number

  
  

Signature

Date DD MM YYYY

### Representative 2

Surname

First name(s)

  

Postcode

Rest of address, including house or flat number

  
  

Signature

Date DD MM YYYY

### Representative 3

Surname

First name(s)

  

Postcode

Rest of address, including house or flat number

  
  

Signature

Date DD MM YYYY

### Representative 4

Surname

First name(s)

  

Postcode

Rest of address, including house or flat number

  
  

Signature

Date DD MM YYYY