



When to use this form

Fill in this form if the deceased had a right to a legacy or share in an estate of someone else who died before them, but which they hadn't received before they died.

You should fill in a separate form for each estate in which the deceased had a right to a legacy or share.

Help

For more information or help or another copy of this form:

- go to www.gov.uk/inheritance-tax
• phone our Helpline on 0300 123 1072
- if calling from outside the UK, phone +44 300 123 1072

Name of deceased
Date of death DD MM YYYY
IHT reference number (if known)

Details of the person who died earlier

1 Name of the person who died earlier (the 'predecessor')
Title - enter MR, MRS, MISS, MS or other title
Surname
First names
2 Date the predecessor died DD MM YYYY
3 Capital Taxes or Inheritance Tax reference of the earlier estate (if known)
If you don't know the reference, give the date of grant for the earlier death (if known)
Date of grant DD MM YYYY

The deceased's entitlement

4 What was the deceased entitled to from the other estate?
For example, a legacy of money, a specific item, or a share of the predecessor's estate
5 Had the deceased received any part of the entitlement before they died?
No
Yes
6 What had the deceased already received?

Deceased's entitlement

Give full details of the deceased's entitlement in boxes 7 and 9. If the deceased was entitled to a legacy of specific assets, describe the assets and give their values at the date the deceased died.

If the deceased was entitled to the remainder of the estate (the residue):

- give details of the assets and liabilities of the estate that the personal representatives of the person who died earlier held at the date the deceased died, including any legacies or other payments still to be made
- give the value of these assets at the deceased's date of death (in the same way as you value the deceased's own assets)
- deduct any legacies to other people that have still to be paid
- show how you've arrived at the net value and write it in the box provided.

If you're unable to obtain such details before you're ready to apply for a grant, give as much information as you can and include an estimate for the value.

- 7 The deceased's entitlement to:
- houses, land and buildings
 - an interest in a business
 - shares or securities that gave the deceased control of the company.
- List any debts or liabilities due on these assets in this box

Details of the entitlement	Value of entitlement £
Net value	7 £

Total of column above -
copy this amount to
form IHT400, box 71

- 8 Are these values estimates?

No Yes

9 All other assets to which the deceased was entitled, which aren't shown in box 7.
List any debts or liabilities due on the other assets in this box

Details of the entitlement	Value of entitlement £
Net value	9 £

Total of column above -
copy this amount to
form IHT400, box 72

10 Are these values estimates?

No Yes