



Throughout this form we refer to the first person in a marriage or civil partnership who died as 'the spouse or civil partner' and the second person who died as 'the deceased'.

When to use this form

If you are the executor of the deceased's estate fill in this form if:

- the deceased died on or after 9 October 2007, and
- their spouse or civil partner died before them, and
- when the spouse or civil partner died their estate did not use up all of the nil rate band available to it, and
- you want to transfer the unused amount to the deceased's estate.

Filling in this form

You will need to find out who was the executor of the spouse or civil partner's estate as you will need information from them to complete this form.

Make full enquiries so that the figures you give and the statements you make are correct.

Information you will need

You will need to know:

- who benefited under the Will or intestacy of the spouse or civil partner and what the beneficiaries were entitled to receive
- whether any assets, such as jointly owned assets or assets in trust were part of the estate of the spouse or civil partner, and
- whether the spouse or civil partner had made any gifts or other transfers within seven years before the date of their death that were chargeable on their death.

The executors of the spouse or civil partner should be able to help you to find out this information.

You should obtain copies of the documents listed below and use them alongside any records that exist about the spouse or civil partner's estate.

If there are no records, you should try and find out the information about the spouse or civil partner's estate from others who might know, for example, the solicitor who acted for the estate, the executors or administrators, other family members, close friends.

Documents to be sent with this form

You must send the following documents with this form:

- Death certificate for the spouse or civil partner.
- Marriage certificate or civil partnership certificate for the couple.
- Copy of the grant of representation (Confirmation in Scotland) to the estate of the spouse or civil partner.
- If the spouse or civil partner left a Will, a copy of it.
- If a Deed of Variation or other similar document was executed to change the people who inherited the estate of the spouse or civil partner, a copy of it.

Deadline

You must send this form to us no later than 24 months after the end of the month in which the deceased died. For example, if the spouse or civil partner died on 15 May 1999, and the deceased died on 10 October 2007, you would need to send this form to us by 31 October 2009.

Help

For more information or help:

- go to www.hmrc.gov.uk/cto/iht.htm
- phone the Probate and Inheritance Tax Helpline on **0845 30 20 900** – if calling from outside the UK, phone **+44 115 974 3009**.

The spouse or civil partner (first person who died)

Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

Gender - enter 'X' in the appropriate box

Male Female

Address

Postcode

Date of death DD MM YYYY

--	--	--	--	--	--	--	--

National Insurance number

--	--	--	--	--	--	--	--	--	--

Spouse or civil partner's estate

- 13** List any exemptions or relief, other than spouse or civil partner exemption, taken into account in arriving at the values in boxes 4, 6, 7, 8 or 9

Box number	Exemptions or relief taken into account

Only answer question 14 where the spouse or civil partner died on or after 6 April 2006.

- 14** Was the spouse or civil partner in receipt of a pension from:

- an Alternatively Secured Pension, or
- a pension scheme or annuity from which unauthorised payments were made after their death? Yes No

If you have answered 'Yes', the calculation of the percentage to increase the deceased's nil rate band is complex. You may use the percentage you have worked out in box 12 provisionally. We will recalculate the percentage once you have sent us the form IHT200 for the deceased's estate.

Declaration

All those who will be applying for a grant of representation/Confirmation to the deceased's estate must sign and date this form and send it to HM Revenue & Customs Inheritance Tax with form IHT200.

I/We declare to the best of my/our knowledge and belief that:

- the information I/we have given on this form is correct and complete
- the deceased and their spouse or civil partner were married or in a civil partnership at the date the spouse or civil partner died, and
- where there is no Deed of Variation or similar document provided with this form, there has been no change to people who inherited the estate of the spouse or civil partner.

I/We understand that I/we may have to pay penalties if this claim is incorrect because of my/our negligence or fraud.

First representative

Surname or family name

First or given name(s)

Signature

Date DD MM YYYY

--	--	--	--	--	--	--	--

Second representative

Surname or family name

First or given name(s)

Signature

Date DD MM YYYY

--	--	--	--	--	--	--	--

Declaration

Third representative

Surname or family name

First or given name(s)

Signature

Date DD MM YYYY

Fourth representative

Surname or family name

First or given name(s)

Signature

Date DD MM YYYY

Send this form, with the IHT200, to your Inheritance Tax office.

Notes

Your claim to transfer unused Inheritance Tax nil rate band

Where most or all of an estate passes to someone's surviving spouse or civil partner, those assets are generally exempt from Inheritance Tax. This means that most or all of the nil rate band available on the first death is not used.

The amount of the unused nil rate band can be transferred to the survivor of the marriage or civil partnership to increase the value of the nil rate band available on their death.

Since the transfer does not happen automatically, you must fill in this form and make a claim to transfer it. The claim must be made when the second spouse or civil partner dies.

These notes explain how the transfer works and where you can find information to help with filling in this form.

How the transfer works

On the deceased's death, the nil rate band that is available to their estate is increased by the percentage of the nil rate band that was unused when their spouse or civil partner died.

For example:

- A spouse or civil partner died and the nil rate band was £250,000.
- They left legacies totalling £125,000 to their children with the remainder to the surviving spouse or civil partner. The legacies to the children would use up one half of the nil rate band, leaving the other half (50%) unused.
- In our example, on the deceased's death, the nil rate band is £300,000. So, their nil rate band would be increased by 50% to £450,000.
- If the deceased's estate did not exceed £450,000 there would be no Inheritance Tax to pay on their death. If it did, there would be Inheritance Tax to pay on the value above that figure.

Spouse or civil partner's estate

Notes to help you fill in this form

- 2 You can find the net value of the estate on the copy of the grant of representation.
- 3 For the IHT nil rate band in force at the date the spouse or civil partner died, please refer to form IHT210A. If it does not go back far enough, the rates for earlier years are available from:
 - www.hmrc.gov.uk/cto/customerguide/page15.htm, or
 - phone the Probate and Inheritance Tax Helpline on **0845 30 20 900**.
 - If calling from outside the UK, phone **+44 115 974 3009**.
- 4 When filling in box 4 and boxes 6 to 9, you should include the value that was chargeable to tax. That is, the value after the deduction of exemptions and relief. List any exemptions or relief (other than spouse or civil partner exemption) you have taken into account in box 13. If you have been unable to find out whether or not any exemptions or relief applied when the spouse or civil partner died, leave this box blank.

For more information about the exemptions and relief that apply to Inheritance Tax, refer to booklet IHT210 *How to fill in form IHT200*.

If you are including assets which might qualify for an exemption or relief on this form, but are not sure whether the exemption or relief would have applied, tell us. We will discuss with you whether or not the exemption or relief might have applied.