

When to use this form

Fill in this form to tell us about any bank or building society accounts that the deceased held in their sole name and were in credit at the date of death including National Savings Investments and Premium Bonds. Do not include any:

- accounts the deceased owned jointly with another person or people. Include these on form IHT404 Jointly owned assets, or
- accounts the deceased owned that were also assets of a business. Enter these on form IHT413 Business and partnership interests and assets, or
- accounts that were overdrawn at the date of death.

Show these as liabilities at box 82 on form IHT400. If there is not enough space on pages 1 and 2, please fill in another copy of this form. If you have filled in Inventory form C1 (Scotland only) you need only enter the total figure for all bank accounts in box 52, form IHT400.

Name of deceased { MERGEFIELD FW_PRODCDETS_1_DECEASED_FULLNM }
Date of death <i>DD MM YYYY</i> { MERGEFIELD FW_PRODCDETS_1_FWDCD_DT_DTH \@ "dd MM yyyy" }
IHT reference number (if known) { MERGEFIELD FW_PRODCDETS_3_FWIHT_TAX_REFNO }

Help

For 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**.

Bank and building society accounts – sole accounts

1	Bank and building society account details for sole accounts only. Give details of joint accounts on form IHT404 <i>Jointly owned</i> assets. List National Savings Accounts at box 2.		
	Name of bank or building society	Account number/roll or reference number	Amount held, including interest, at date of death £
	{ MERGEFIELD TableStart:G_IHT406_Box1 } { MERGEFIELD IHT406_BOX1_1 }	{ MERGEFIELD IHT406_BOX1_2 }	{ MERGEFIELD IHT406_BOX1_3 } { MERGEFIELD TableEnd:G_IHT406_BOX1 }
	Total		£{ MERGEFIELD G_IHT406_BOX1_IHT406_BOX1_3_TOTAL }
	Copy this amount to form IHT400, box 52		

Continue overleaf

2 National Savings Accounts

Type of account (for example, Investment, Direct ISA)	Account number	Amount held, including interest, at date of death £
{ MERGEFIELD TableStart:G_IHT406_BOX2 } { MERGEFIELD IHT406_BOX2_1 }	{ MERGEFIELD IHT406_BOX2_2 }	{ MERGEFIELD IHT406_BOX2_3 } { MERGEFIELD TableEnd:G_IHT406_BOX2 }
Total		£{ MERGEFIELD G_IHT406_BOX2_IHT406_BOX2_3_TOTAL }

3 Premium Bonds

Bond number	A Bond value at date of death	B Value of any unclaimed or uncashed prizes	A + B Total £
{ MERGEFIELD TableStart:G_IHT406_Box3 } { MERGEFIELD IHT406_BOX3_1 }	{ MERGEFIELD IHT406_BOX3_2 }	{ MERGEFIELD IHT406_BOX3_3 }	{ MERGEFIELD IHT406_BOX3_4 } { MERGEFIELD TableEnd:G_IHT406_BOX3 }
Total			£{ MERGEFIELD G_IHT406_BOX3_IHT406_BOX3_4_TOTAL }

4 Other National Savings & Investments products

Name of product (for example, savings certificates, income bonds)	Certificate number	Amount including interest at date of death £
{ MERGEFIELD TableStart:G_IHT406_BOX4 } { MERGEFIELD IHT406_BOX4_1 }	{ MERGEFIELD IHT406_BOX4_2 }	{ MERGEFIELD IHT406_BOX4_3 } { MERGEFIELD TableEnd:G_IHT406_BOX4 }
Total		£{ MERGEFIELD G_IHT406_BOX4_IHT406_BOX4_3_TOTAL }

5 Total National Savings & Investments (box 2 + box 3 + box 4)

5	£{ =SUM(ABOVE) \# "0.00" }
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Copy this amount to
form IHT400, box 54