

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 had not 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**

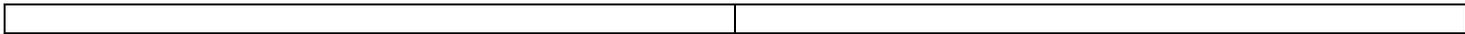
<p>Name of deceased</p> <p>{ MERGEFIELD FW_PRODCDETS_1_DECEASED_FULLNM }</p>
<p>Date of death DD MM YYYY</p> <p>{ MERGEFIELD FW_PRODCDETS_1_FWDCD_DT_DTH \@ "dd MM yyyy" }</p>
<p>IHT reference number (if known)</p> <p>{ MERGEFIELD FW_PRODCDETS_3_FWIHT_TAX_REFNO }</p>

Details of the person who died earlier

<p>1 Name of the person who died earlier (the 'predecessor')</p> <p>Title — enter MR, MRS, MISS, MS or other title</p> <p>{ MERGEFIELD IHT415_IHT415_BOX1_1 }</p> <p>Surname</p> <p>{ MERGEFIELD IHT415_IHT415_BOX1_2 }</p> <p>First names</p> <p>{ MERGEFIELD IHT415_IHT415_BOX1_3 }</p>	<p>2 Date the predecessor died DD MM YYYY</p> <p>{ MERGEFIELD IHT415_IHT415_BOX2 \@ "dd MMMM yyyy" }</p> <p>3 Capital Taxes or Inheritance Tax reference of the earlier estate (if known)</p> <p>{ MERGEFIELD IHT415_IHT415_BOX3 }</p> <p>If you do not know the reference, give the date of grant for the earlier death (if known)</p> <p>Date of grant DD MM YYYY</p> <p>{ MERGEFIELD IHT415_IHT415_BOX3_2 \@ "dd MMMM yyyy" }</p>
--	--

The deceased's entitlement

<p>4 Tell us what the deceased was entitled to from the other estate. For example, a legacy of money, a specific item, or a share of the predecessor's estate</p> <p>{ MERGEFIELD IHT415_IHT415_BOX4 }</p>	<p>5 Had the deceased received any part of the entitlement before they died?</p> <p>No { "N" } Go to box 7 on page 2</p> <p>Yes { "Y" } Go to box 6</p> <p>6 Tell us what the deceased had already received</p> <p>{ MERGEFIELD IHT415_IHT415_BOX6 }</p>
---	--



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.

- 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 have arrived at the net value and write it in the box provided.

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

7	<p>The deceased's entitlement to:</p> <ul style="list-style-type: none"> • houses, land and buildings • an interest in a business • shares or securities that gave the deceased control of the company. <p>List any debts or liabilities due on these assets in this box</p>								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%; text-align: center;">Details of the entitlement</th> <th style="width: 40%; text-align: center;">Value of entitlement £</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">{ MERGEFIELD TableStart:G_IHT415_BOX7 } { MERGEFIELD IHT415_BOX7_1 }</td> <td style="padding: 5px;">{ MERGEFIELD IHT415_BOX7_2 } { MERGEFIELD TableEnd:G_IHT415_BOX7 }</td> </tr> <tr> <td style="text-align: right; padding: 5px;">Net value</td> <td style="padding: 5px;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40px; text-align: center; background-color: #cccccc;">7</td> <td style="padding: 5px;">£{ MERGEFIELD G_IHT415_BOX7_IHT415_BOX7_2_TOTAL }</td> </tr> </table> <p style="font-size: small; margin: 0;">Total of column above – copy this amount to form IHT400, box 71</p> </td> </tr> </tbody> </table>		Details of the entitlement	Value of entitlement £	{ MERGEFIELD TableStart:G_IHT415_BOX7 } { MERGEFIELD IHT415_BOX7_1 }	{ MERGEFIELD IHT415_BOX7_2 } { MERGEFIELD TableEnd:G_IHT415_BOX7 }	Net value	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40px; text-align: center; background-color: #cccccc;">7</td> <td style="padding: 5px;">£{ MERGEFIELD G_IHT415_BOX7_IHT415_BOX7_2_TOTAL }</td> </tr> </table> <p style="font-size: small; margin: 0;">Total of column above – copy this amount to form IHT400, box 71</p>	7	£{ MERGEFIELD G_IHT415_BOX7_IHT415_BOX7_2_TOTAL }
Details of the entitlement	Value of entitlement £								
{ MERGEFIELD TableStart:G_IHT415_BOX7 } { MERGEFIELD IHT415_BOX7_1 }	{ MERGEFIELD IHT415_BOX7_2 } { MERGEFIELD TableEnd:G_IHT415_BOX7 }								
Net value	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40px; text-align: center; background-color: #cccccc;">7</td> <td style="padding: 5px;">£{ MERGEFIELD G_IHT415_BOX7_IHT415_BOX7_2_TOTAL }</td> </tr> </table> <p style="font-size: small; margin: 0;">Total of column above – copy this amount to form IHT400, box 71</p>	7	£{ MERGEFIELD G_IHT415_BOX7_IHT415_BOX7_2_TOTAL }						
7	£{ MERGEFIELD G_IHT415_BOX7_IHT415_BOX7_2_TOTAL }								

8 Are these values estimates?

No Yes

9

All other assets to which the deceased was entitled, which are not shown in box 7.
List any debts or liabilities due on the other assets in this box

Details of the entitlement	Value of entitlement £
{ MERGEFIELD TableStart:G_IHT415_BOX9 } { MERGEFIELD IHT415_BOX9_1 }	{ MERGEFIELD IHT415_BOX9_2 } { MERGEFIELD TableEnd:G_IHT415_BOX9 }

Net value

9

£{ MERGEFIELD G_IHT415_BOX9_IHT415_BOX9_2_TOTAL }

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

10

Are these values estimates?

No

Yes