

Name of the person who has died

Date when the person died\*

\*Use this form only if the person died on or after 6 April 2000 but before 6 April 2002

## Inheritance Tax

### Introduction

**Do you need to fill in a full Inland Revenue Account before you can get a grant of probate?**

Probate fees and any Inheritance Tax and interest due have to be worked out and paid before you can get a grant of probate or letters of administration.

Estates which meet certain conditions are called "excepted estates". If the estate of the person who has died is an excepted estate, you do not need to fill in a full Inheritance Tax Account. You can fill in this form instead.

Before you start to fill in this form, read the introduction in the booklet IHT 206. This will help you to decide whether you should fill in this form or a full Inheritance Tax Account on form IHT 400.

### Question 1

Where was the domicile of the person who has died? (Please tick one box only.)

England and Wales

Scotland

Northern Ireland

Other

**If you ticked "other", do not fill in any more of this form. Instead you will need to fill in a full Inland Revenue Account on form IHT400. You can get one by telephoning IR Capital Taxes on 0845 2341020. This is an answer phone service.**

If you did not tick "other" please answer the questions on page 2. If you answer 'No' to all of them, look at the booklet IHT 206 again to help you to fill in pages 3 and 4. **If you find that you need more space, use a separate sheet of paper and show clearly which part of the form the sheet refers to.** When you have filled in the whole form and signed it, send it to the Probate Registry with form PA1.

### Do you need help?

If you have any questions about probate or inheritance tax, please telephone the Probate and Inheritance Tax Helpline on

**0845 30 20 900**

**Questions**

*please tick*

**2. Gifts**

**Yes No**

Did the person who has died within 7 years of the date they died,

a make any gifts or set up a trust? (but see note on page 2 of IHT206)

b make any payment(s) of more than £10,000 in total for the maintenance of a relative?

c pay any premiums on a life insurance policy under which the benefit is not payable to the personal representative or to the husband or wife of the person who has died?

**3. Did the person who has died make a **gift with reservation** at any time?**

**4. Assets held in trust**

Was the person who has died receiving a benefit under a trust

• at the time when they died

• at any time within 7 years before they died?

**5. Foreign assets**

Did the person who has died own or benefit from any assets outside the United Kingdom whose value is more than £50,000?

If you have answered 'Yes' to any of these questions, do not fill in pages 3 and 4 of this form. Instead you will need to fill in a full Inland Revenue Account on form IHT400.

You can get one from IR Capital Taxes by telephoning our Orderline on 0845 2341020. This is an answer phone service. We will aim to send forms out to you by the end of the next working day.

### 3. Return of the whole estate

Assets in the United Kingdom except for joint assets passing automatically to the surviving joint owner.

Value in £s

1. Cash other than at bank .....	<input type="text"/>
2. Money in bank accounts .....	<input type="text"/>
3. Money in building societies, co-operative or friendly societies or savings banks including interest to the date of death .....	<input type="text"/>
4. Household and personal goods, for example, furniture, jewellery, car, stamp collections etc .....	<input type="text"/>
5. Savings Certificates and other National Savings investments .....	<input type="text"/>
6. Stocks and shares quoted on the Stock Exchange .....	<input type="text"/>
7. Stocks and shares not quoted on the Stock Exchange .....	<input type="text"/>
8. Insurance policies including bonuses on 'with profits' policies and mortgage protection policies .....	<input type="text"/>
9. Amounts which employers owe - including arrears of salary and pension payable to the estate .....	<input type="text"/>
10. Partnership and business interests .....	<input type="text"/>
11. Freehold and leasehold property in the sole name of the person who has died. (Address(es)) .....	<input type="text"/>
.....	<input type="text"/>
12. Assets held as tenants in common .....	<input type="text"/>
13. Any other assets not included above, for example, income tax repayment, debt or other amount owing to the person who has died .....	<input type="text"/>
<b>Total £</b>	<input type="text"/> <b>A</b>
14. Assets outside the United Kingdom (Value in sterling) .....	<input type="text"/>
15. Nominated assets .....	<input type="text"/>

#### 16. Joint assets passing automatically to the surviving joint owner

Details of joint assets .....	
Value of whole of joint assets £ .....	<input type="text"/>
Share of person who has died (eg half) ..... Value of that share	<input type="text"/>
<b>Total gross estate (A + 14 + 15 + 16) = £</b>	<input type="text"/> <b>B</b>

17. Gifts of cash, or stocks and shares quoted on the Stock Exchange .....	<input type="text"/>
<b>Total for excepted estate (B + 17) = £</b>	<input type="text"/> <b>C*</b>

\* see the box on the back page of this form

18. Debts

**Bills owing in the United Kingdom**

Funeral expenses ..... £

Debts owed by the person who has died ..... £

Mortgage on a property in the name of the person who has died ..... £

**Total debts owing in the UK** ..... £  **D**

**Debts owing to persons outside the UK** ..... £  **P**

**Debts secured on or payable out of joint assets ...** £  **Q**

**Total debts (D+P+Q) =** £  **E**

**Net figure for Inheritance Tax (C minus E)** ..... £  **F**

Signature(s)

Date

**\* If the figure at C is less than £210,000, you do not have to fill in an Account on form IHT400. However, IR Capital Taxes has the right to call for an Account within 35 days of the grant. It calls for an Account in a small number of cases each year. The Probate Registry will return this form to you when they issue the grant of probate. Please keep this form safe so that if you do receive a request for an Account from Capital Taxes, you can send them a copy.**

Unless they make such a request within 35 days of the date of the grant, you have automatic clearance from Inheritance Tax as long as you have made a full disclosure of all relevant facts.

**Summary**

Gross estate in United Kingdom passing under Will/intestacy ..... £  **A**

Debts in United Kingdom owed by deceased alone ..... £  **D**

Net estate in United Kingdom (A-D) ..... £  **G**