

Name of the person who has died

Date when the person died*

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 IHT400 .

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', please go straight to part B of this form.**

If you did not tick 'other' please turn the page and answer the questions in part A of this form.

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

Part A

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 £75,000?

If you have answered 'no' to all these questions, look at booklet IHT206 again to help you fill in pages 3&4. Do not fill in part B of this form.

If you have answered 'Yes' to any of these questions, 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 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.

6. Assets in the United Kingdom except for joint assets passing to the surviving joint owner.	Value in £s
6.1 Cash other than at bank	<input type="text"/>
6.2 Money in bank accounts	<input type="text"/>
6.3 Money in building societies, co-operative or friendly societies or savings banks including interest to the date of death	<input type="text"/>
6.4 Household and personal goods, for example, furniture, jewellery, car, stamp collections etc	<input type="text"/>
6.5 Savings Certificates and other National Savings investments	<input type="text"/>
6.6 Stocks and shares quoted on the Stock Exchange	<input type="text"/>
6.7 Stocks and shares not quoted on the Stock Exchange	<input type="text"/>
6.8 Insurance policies including bonuses on 'with profits' policies and mortgage protection policies	<input type="text"/>
6.9 Amounts which employers owe - including arrears of salary and pension payable to the estate	<input type="text"/>
6.10 Partnership and business interests	<input type="text"/>
6.11 Freehold and leasehold property in the sole name of the person who has died. (Address(es)) <input style="width: 500px; height: 40px;" type="text"/>	<input type="text"/>
6.12 Assets held as tenants in common	<input type="text"/>
6.13 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"/>
Total £	<input type="text"/> A
6.14 Assets outside the United Kingdom (Value in sterling)	<input type="text"/>
6.15 Nominated assets	<input type="text"/>

7. Joint assets passing automatically to the surviving joint owner

Details of joint assets	<input style="width: 500px; height: 25px;" type="text"/>
Value of whole of joint assets £	<input style="width: 450px; height: 25px;" type="text"/>
Share of person who has died (eg half)	<input style="width: 150px; height: 25px;" type="text"/> Value of that share
Total gross estate (A + 6.14 + 6.15 + 7) = £	<input type="text"/> B

8. Gifts of cash, or stocks and shares quoted on the Stock Exchange	<input style="width: 700px; height: 25px;" type="text"/>
9. Value of assets held in trust	<input style="width: 700px; height: 25px;" type="text"/>
Total for excepted estate (B + 8 + 9) = £	<input type="text"/> C*

* see the box on page 4 of this form

10. 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

<input type="text"/>	D
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Debts owing to persons outside the UK

<input type="text"/>	P
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Debts secured on or payable out of joint assets ...

<input type="text"/>	Q
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Total debts (D+P+Q) = £

<input type="text"/>	E
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Total net estate (C minus E) £

<input type="text"/>	F
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Signature(s)

Date

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*** If the figure at C is less than £220,000, 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.

Part B (only fill in this part if you have ticked 'Other' on page 1)

Questions

please tick

2. Domicile & residence in the United Kingdom (UK)

- | | | |
|---|--------------------------|--------------------------|
| | Yes | No |
| a Was the person who has died born in the UK? | <input type="checkbox"/> | <input type="checkbox"/> |
| b Did the person who has died live in the UK during their lifetime? | <input type="checkbox"/> | <input type="checkbox"/> |

3. Assets held in trust

Was the person who has died receiving a benefit from any assets held by trustees that were resident in the UK?

4. Gifts

Did the person who has died make any gifts of UK assets within 7 years of the date they died?

If you have answered 'Yes' to any of these questions, do not fill in the rest of this page. Instead you will need to fill in a full Inland Revenue Account on form IHT400, see page 2 of this form. If you have answered 'No' to all these questions, look at booklet IHT206 again to help you fill in the rest of this page.

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

Value in £s

5.1 Cash other than at bank		
5.2 Money in bank accounts		
5.3 Money in building societies, co-operative or friendly societies, or savings banks		
5.4 Investments quoted on the Stock Exchange		
5.5 Assets held as tenants in common		
Total £		A

6. Joint assets passing automatically to the surviving joint owner

Details and value of joint assets

Share of person who has died Value of that share

Total gross estate in the UK(A + 6)* £ **B**

7. Debts

Debts owing in the UK **D**

Debts in the UK payable out of joint UK assets **E**

Total net estate in the UK (B minus D minus E) = £ **F**

Signature(s)

Date

***If the figure at B is less than £100,000, you do not need 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. You should 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 (for use by Probate Registry)

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