



# Return of estate information

Fill in this version of this form only when the person died on or after 1 September 2006. Fill in this form where the person who has died ('the deceased') had their permanent home abroad and their assets in the United Kingdom (UK) consisted of cash, or quoted stocks and shares **only**, the gross value of which was less than £150,000.

## About the person who has died

Title  Surname

Other name(s)

Date of death  / /  
DD MM YYYY

**Marital or civil partnership status** Write whichever is appropriate a, b, c or d in the box

a. married or in civil partnership b. single c. divorced or former civil partner d. widowed or surviving civil partner

Occupation

Domicile

Last known usual address

Postcode

**Surviving relatives**

Spouse or civil partner

Brother(s)/sister(s)

Parent(s)

Number of children

Number of grandchildren

You should read the notes about each question in booklet IHT208 as you fill in this form.

**About residence in the United Kingdom (UK)**

2. Was the deceased born in the UK?  No  Yes

3. Did the deceased live in the UK during their lifetime?  No  Yes

*If you answer 'Yes' to either question 2 or 3, do not fill in any more of this form. You will need to fill in form IHT400 instead.*

## About the estate

4. Was the deceased receiving any benefit from any assets held by trustees who were resident in the UK?  No  Yes

5. Did the deceased make any gifts of UK assets within the seven years before the date they died?  No  Yes

*If you answer 'Yes' to either question 4 or 5, do not fill in any more of this form. You will need to fill in form IHT400 instead.*

6. Did the deceased own any asset(s) in joint names with another person or people?  No  Yes

*If you answer 'Yes' to question 6, describe the asset(s) and give their value(s) in box 7. Read IHT208 to find out how to include these assets in the rest of this form.*

7. Use this space to provide any other information we have asked for or you would like taken into account

## 8. Assets in the United Kingdom

- You must include the gross value for each item below.
- You must make full enquiries so that you can show that the figures that you give in this form are right. If you cannot find out the value for an item, you may include your best estimate.

Tick the box to show estimates

8.1	Cash, including money in banks and building societies	8.1	£	<input type="checkbox"/>
8.2	Stocks and shares quoted on the Stock Exchange	8.2	£	<input type="checkbox"/>
8.3	Assets held as tenants-in-common	8.3	£	<input type="checkbox"/>
<b>Total estate in the UK for which a grant is required</b>		<b>A</b>	£	
8.4	Share of joint assets passing automatically to the surviving joint owner	<b>B</b>	£	<input type="checkbox"/>
<b>Gross estate for Inheritance Tax (A plus B)</b>		<b>C</b>	£	

## 9. Debts payable in the UK

9.1	Debts owed in the UK by the deceased	<b>D</b>	£	<input type="checkbox"/>
9.2	Share of debts in the UK payable out of joint UK assets	<b>E</b>	£	<input type="checkbox"/>
<b>Total debts (D plus E)</b>		<b>F</b>	£	
<b>Net estate in the UK for Inheritance Tax (C minus F)</b>		<b>G</b>	£	

If you find something has been left out, or if any of the figures you have given in this form change later on so that the value in box G is more than £150,000, you must list any new items and the items that have changed in a Corrective Account (form C4) and send it to us with a copy of this form.

The issue of the grant does not mean that there is no Inheritance Tax due on this estate.

**The information I/we have given on this form is correct and complete to the best of my/our knowledge and belief. I/we have read and understand the statements above.**

**I/we understand that I/we may have to pay financial penalties if the answers to the questions or figures that I/we give in this form are false, or if the estate fails to qualify as an excepted estate and I/we do not deliver a Corrective Account within six months of the failure coming to my/our notice.**

<i>Full name and address</i>	<i>Full name and address</i>
<i>Signature</i> <i>Date</i>	<i>Signature</i> <i>Date</i>
<i>Full name and address</i>	<i>Full name and address</i>
<i>Signature</i> <i>Date</i>	<i>Signature</i> <i>Date</i>

## Summary

Gross estate in the UK passing under Will or by intestacy	<b>A</b>	£
Debts in the UK owed by the deceased alone	<b>D</b>	£
Net estate in the UK <b>(A minus D)</b>	<b>H</b>	£