



**HM Revenue  
& Customs**

# Return of estate information

**Inheritance tax Helpline  
0845 30 20 900**

Fill in this form where the person who has died ("the deceased") was domiciled abroad and their assets in the United Kingdom consisted of cash and/or quoted stocks and shares **only**, the gross value of which was less than £100,000.

## About the person who has died

Surname(s) **1.1**

Other name(s) **1.2**

Date of death **1.3**

**You should read the notes overleaf as you fill in this form.**

## About residence in the United Kingdom (UK)

- |   | No                       | Yes                      |
|---|--------------------------|--------------------------|
| 2. Was the deceased born in the UK?                       | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Did the deceased live in the UK during their lifetime? | <input type="checkbox"/> | <input type="checkbox"/> |

*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. See Notes 2 and 3 overleaf.*

## About the estate

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 4. Was the deceased receiving any benefit from any assets held by trustees who were resident in the UK? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Did the deceased make any gifts of UK assets within the 7 years before the date they died?           | <input type="checkbox"/> | <input type="checkbox"/> |

*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. See Notes 4 and 5 overleaf.*

## 6. Summary of estate

*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. "✓"*

6.1 Assets Confirmed to (box 1.1 on C1)	<b>6.1</b>	£	<input type="text"/>	<input type="checkbox"/>
6.2 Share of UK assets passing automatically to the survivor(s).	<b>6.2</b>	£	<input type="text"/>	<input type="checkbox"/>
<b>Total estate in the UK</b>	<b>A</b>	£	<input type="text"/>	<input type="checkbox"/>

If you become aware of any changes which mean that the gross value of the estate in the UK is more than £100,000, you must give details of the changes in a Corrective Account (form C4) and send it to us.

The issue of Confirmation does not mean that there is no inheritance tax due on this estate.

**To the best of my knowledge and belief, the information I have given in this form is correct and complete. I have read and understand the statements above.**

**I understand that I may have to pay financial penalties if the answers to the questions or figures that I give in this form are wrong because of my fraud or negligence, OR if the estate fails to qualify as an excepted estate and I do not deliver a corrective account within 6 months of the failure coming to my notice.**

Signature

Date

## Notes

### Introduction

You may use this form, in conjunction with form C1, to obtain Confirmation where

- the deceased died abroad and had their domicile outside the United Kingdom (UK),
- their only assets in the UK were cash and/or quoted stocks and shares,
- those assets were held in their own name, or jointly owned, and
- the gross value of those assets was less than £100,000.

### Residence in UK

2. You must still answer 'Yes' to question 2 if the deceased

- was born outside the United Kingdom, but
- their parents were British and had not settled permanently in the country where the deceased was born.

But, you can answer 'No' to this question if the deceased

- was born in the United Kingdom, but
- their parents were not British and had not settled permanently in the UK.

3. You must answer 'Yes' to this question if the deceased lived in the UK for any significant periods during the last 20 years of their life. You can answer 'No' to this question if the deceased only visited the U occasionally, for example on holiday or to visit relatives.

### About the estate

4. You must answer 'Yes' to this question, if the deceased had the right to benefit from a trust **and the trustees were resident in the UK**, no matter what the value of the assets were.

A trust is an obligation on one or more people (the trustees) to deal with the assets for the benefit of another person. A trust may be in the form of a deed or a Will. Examples of when a person will benefit from assets held in trust are when they do not own the assets but they have the right to

- receive income from assets, for example dividends from shares or interest from a bank or building society account but not the assets themselves,
- receive payments of a fixed amount each year, often in regular instalments,
- live in a house without paying rent

5. You must answer 'Yes' to this question if the deceased made any gifts from their UK assets. However, you can answer 'No' if the only gifts the deceased made were

- less than £3,000 per year, or
- they were outright gifts made more than 7 years before the death.

It is not just outright gifts, such as giving a cheque to someone, which are relevant for inheritance tax. The law says that there is a gift whenever there is a "loss to the donor" (the donor is always the person making the gift) This can happen in different ways. For example, an individual may sell the house to a family member for less than it would fetch on the open market. This will be a loss to the donor. A person may hold some shares that give him/her control of a company. Selling only a few shares to a relative, but losing control of the company reduces the value of the other shares. This too will be a loss to the donor (in this case also the seller). There are other ways of making gifts, too, such as giving away rights to a pension which is not yet payable.

6. The deceased may have owned an asset, such as a house, which is in their name and that of someone else "and the survivor". You may not always need Confirmation to the asset, but we will need to know what the deceased's share was and (if it is a bank or building society account) how much they contributed to it. You need to take the value of this into account at box 6.2 overleaf when calculating the total U.K. estate.

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