

# Return of estate information

## Read the notes in booklet IHT206(2006) to help you fill in this form

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') was domiciled (had their permanent home) in the UK

at the date of death and the gross value of the estate for Inheritance Tax is less than:

- the excepted estate limit
- two times the excepted estate limit and form IHT217 is attached (for deaths on or after 6 April 2010 only), or
- £1,000,000 and there is no Inheritance Tax to pay because of spouse, civil partner or charity exemption.

1. About the person who has died	b						
Title 1.1	Surname	1.2					
	First name(s)	1.3					
	Date of death DD MM YYYY	1.4	/	/			
Marital or civil partnership status		Wr	ite whichever is	s appropriate a	a, b, c or d in the	e box	1.5
a. married or in civil partnership b. s	ingle <b>c.</b>	divorced or fo	ormer civil partr	ner <b>d.</b>	widowed or su	rviving ci	vil partner
Occupation 1.6			lational Insurar <i>known</i>	nce number	1.7		

# About the estate

2. In the seven years before they died, did the deceased:

- make any gifts or other transfers totalling more than £3,000 per year, other than normal birthday, festive, marriage or civil partnership gifts, or
- b. give up the right to benefit from any assets held in trust that were treated as part of their estate for Inheritance Tax purposes?

If you answered 'Yes' to either part of this question, include the chargeable value of the gifts in box 9.1. But if this value is more than £150,000 or the assets do not qualify as 'specified transfers', **stop filling in this form. You will need to fill in form IHT400 instead.** 

- 3. Did the deceased make any of the following:
  - a gift, on or after 18 March 1986, where they continued to benefit from, or had some right to benefit from, or use all or part of the asset? or
  - b. a gift, on or after 18 March 1986, where the person receiving the gift did not take full possession of it? or
  - c. an election on form IHT500 that an Income Tax charge should not apply to:
    - assets they previously owned, in which they retained a benefit, or
    - the deceased's contribution to the purchase price of assets acquired by another person, but in which the deceased retained a benefit?

If you answered 'Yes' to any part of this question, **stop filling in this form. You will need to fill in form** *IHT400 instead.* 

4. Did the deceased have the right to receive the benefit from any assets held in a trust that were treated as part of their estate for Inheritance Tax purposes?

If you answered 'Yes', and the deceased:

- was entitled to benefit from a single trust, and
- the value of the assets in that trust, treated as part of their estate, was less than £150,000

include the value of the trust assets in box 9.3 But if the value was more than £150,000, or there was more than one trust, **stop filling in this form. You will need to fill in form IHT400 instead.** 

- 5. Did the deceased own or benefit from any assets outside the UK? If you answered 'Yes', include the value of the overseas assets in box 9.5. But if the value of the overseas assets is more than £100,000, stop filling in this form. You will need to fill in form IHT400 instead.
- 6. Did the deceased pay premiums on any life insurance policies that were not for their own benefit or did not pay out to the estate *and* did they buy an annuity at any time? ignore any policies paid out to a surviving spouse or civil partner.

If you answered Yes', stop filling in this form. You will need to fill in form IHT400 instead.

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No

Yes

			No	Yes
7.	Did the deceased have any kind of pension arrangement other than the State Pension? If you answered 'No', go to the next section 'Deceased's assets at the date of death'			
8.	Did the deceased:			
0.	<ul> <li>receive benefits from an alternatively secured pension fund as the original scheme member?</li> </ul>			
	• receive benefits from a dependant's pension from an alternatively secured or unsecured pension fund	1?		
	<ul> <li>change or dispose of their pension in the 2 years before they died? – ignore any pensions paid to a surviving spouse or civil partner.</li> </ul>			
	If you answered 'Yes' to any part of question 8 stop filling in this form. You will need to fill in form	IHT400 instead.		
D	eceased's assets at the date of death			
	Make the fullest enquiries so that you can show that the figures on this form are correct. If you cannot f the value for an item you may include your best estimate.	ind		
9.	Assets added to the estate for Inheritance Tax, for which a grant is not required			
	9.1 Gifts and other lifetime transfers (after deduction of allowable exemptions) made within 7 years of the date of death. Show the date and description of gifts, who they were made to and any exemptions you have deducted in the box below	9.1 £		
	9.2 Deceased's share of joint assets passing automatically to the surviving joint owner. For example, a house owned as joint tenants. Describe the asset and give its whole value in the box below and say what share the deceased owned. If it is a house, give the address. Put the value of the deceased's share in box 9.2	9.2 £		
	<ul> <li>9.3 Assets held in trust for the benefit of the deceased during their lifetime</li> <li>Please tell us what assets were in the trust, the name of the person who set up the trust</li> <li>and the date it was set up</li> </ul>	9.3 £		
	9.4 Nominated assets	9.4 £		
	9.5 Assets outside of the UK	9.5 £		
	Gross value of assets for which a grant is not required (add together the figures in boxes 9.1 to 9.5)	A £		
10	. Debts payable out of assets totalled in <i>Box A</i>			
. 0	10.1 Share of mortgage on a property owned as a joint asset and shown in box 9.2	10.1 £		
		10.2 £		
	10.2 Share of other debts payable out of joint assets			
	10.3 Debts payable out of trust assets	10.3 £		
	10.4 Debts owing to persons outside of the UK	10.4 £		
	Total debts payable out of assets in boxes 9.1 to 9.5 (add together boxes 10.1 to 10.4)	Β£		

Total debts payable out of assets in boxes 9.1 to 9.5 (add together boxes 10.1 to 10.4)

Net value of assets for which a grant is not required (A minus B)

£

С

- 11. Deceased's own assets for which a grant is required Please include:
  - · the gross value for each item before deduction of any exemptions or reliefs
  - all assets, ignoring any changes that may take place through an Instrument of Variation made after the death
  - the deceased's share of jointly owned assets not passing by survivorship
  - 11.1 Cash, including money in banks, building societies and National Savings
  - 11.2 Household and personal goods
  - 11.3 Stocks and shares quoted on the Stock Exchange
  - 11.4 Stocks and shares not quoted on the Stock Exchange
  - 11.5 Insurance policies, including bonuses and mortgage protection policies
  - 11.6 Money owed to the person who has died
  - 11.7 Partnership and business interests
  - 11.8 Freehold/leasehold residence of the person who has died *Please show address including postcode in the box below*
  - 11.9 Other freehold/leasehold property Please show address including postcode in the box below
  - 11.10 Other land and buildings Please show address including postcode in the box below
  - 11.11 Any other assets not included above, including any lump sum or continuing payments from a pension scheme

## Gross value of assets for which a grant is required (add together boxes 11.1 to 11.11)

- 12. Debts of the estate payable out of assets shown in boxes 11.1 to 11.11
  - 12.1 Funeral expenses
  - 12.2 Mortgage or share of a mortgage on a property or land in boxes 11.8 to 11.10
  - 12.3 Other UK debts owed by the deceased

Total debts payable out of assets in boxes 11.1 to 11.11 (add together boxes 12.1 to 12.3)

Net estate in the UK for the grant (D minus E)

Net estate for Inheritance Tax purposes (add together C + F)

Gross value for Inheritance Tax (A + D)

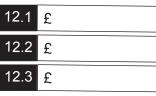
11.1	£
11.2	£
11.3	£
11.4	£
11.5	£
11.6	£
11.7	£
11.8	£

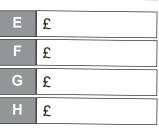
11.9	L

11.10 £

11 0 0







	13.	Use this box to	provide any	v other information we	have asked for or	vou would like taken	into account
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Exemptions please	read IHT206(2006) before fi	lling in this section		
In <b>box J</b> , enter the val	ue of any exemption for assets se or civil partner of the deceas v or for national purposes.	bassing on death to:	J£	
Do not include agricul	ural or business relief here			
Describe the extent of	the exemption. If you are includ	ing charity exemption give t	he full name of the ch	arity/charities
the country of establis	hment and the HMRC charities i ts and show the amount include	eference, if available. When		

If you are claiming a transfer of unused nil rate band, you must attach a completed form IHT 217 to this form.

If you find something has been left out, or if any of the figures you have given in this form change later on, you only need to tell us if, taking all the omissions and changes into account, the value at **box K** is more than the Inheritance Tax nil rate band (or two times the nil rate band where form IHT217 has been submitted).

You must then fill in form IHT400 and send it to us. You will also need to pay any tax that is due.

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

#### **Declaration**

If you give false information, or the estate fails to qualify as an excepted estate and you do not tell HMRC within 6 months of the failure coming to your notice, you may have to pay financial penalties or face prosecution.

I/we declare that the gross value of the estate for Inheritance Tax (see box H on page 3) is less than:
the excepted estate limit

- two times the excepted estate limit and a claim to transfer unused nil rate band (form IHT217) is attached (for deaths on or after 6 April 2010 only), or
- £1,000,000 and there is no Inheritance Tax to pay because of spouse, civil partner or charity exemption.

I/we declare to the best of my/our knowledge and belief that the information I/we have given on this form is correct and complete.

Full name and address		Full name and address	
Signature	Date	Signature	Date
Full name and address		Full name and address	
Signature	Date	Signature	Date

Keep a copy of this form for your records as we cannot provide you with a copy at a later date.

tick one box