

**Addendum for use with IHT 205 and IHT 206 for dates of death from 6 April 2003 to 5 April 2004 inclusive.**

The process detailed on page 14 of booklet IHT 206 changed on 6 April 2004.

The current process is as follows:

At your interview, the probate registry will not give form IHT205 back to you. Instead they will keep the form and send it on to us. The grant of representation (probate) will still be issued in the same way and you can deal with the estate in the same way.

But instead of us contacting you again to ask you to fill in a full account, we will look at what you have told us on form IHT205. If we decide that we need any more information, we will get in touch with you within 35 days of the date of the grant.

If you do not hear from us within that period, you will not have to pay any inheritance tax. But this does not apply if there is anything that you have not told us.

As the probate service will be keeping form IHT205, you may want to keep a copy of the form, or keep notes about what you included on the form.

HM Revenue and Customs: Trusts & Estates  
Inheritance Tax  
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