



### About this form

Fill in this form if you are chargeable to Income Tax on the benefit you receive from property you previously owned but want to elect for the property to be treated as part of your estate for Inheritance Tax purposes.

You should read the notes IHT501 as you fill in this form. Please provide information for all sections, inserting 'not applicable' where appropriate.

For more information, go to [www.gov.uk/inheritance-tax](http://www.gov.uk/inheritance-tax) or you can phone the Inheritance Tax Helpline on 0300 123 1072.

### About the person making the election

<p><b>1 Title</b> For example Mr, Mrs, Miss, Ms or Dr</p> <input style="width: 100%;" type="text"/>	<p><b>6 HMRC office reference</b></p> <input style="width: 100%;" type="text"/>
<p><b>2 Your surname or family name</b></p> <input style="width: 100%;" type="text"/>	<p><b>7 Unique Taxpayer Reference (UTR)</b></p> <input style="width: 50%; height: 20px;" type="text"/> <input style="width: 50%; height: 20px;" type="text"/>
<p><b>3 First names</b></p> <input style="width: 100%;" type="text"/>	<p><b>8 National Insurance number</b> For example - QQ123456A</p> <input style="width: 20%; height: 20px;" type="text"/> <input style="width: 20%; height: 20px;" type="text"/> <input style="width: 20%; height: 20px;" type="text"/> <input style="width: 20%; height: 20px;" type="text"/> <input style="width: 20%; height: 20px;" type="text"/> <input style="width: 20%; height: 20px;" type="text"/>
<p><b>4 Your date of birth DD MM YYYY</b></p> <input style="width: 20%; height: 20px;" type="text"/> <input style="width: 20%; height: 20px;" type="text"/> <input style="width: 20%; height: 20px;" type="text"/> <input style="width: 20%; height: 20px;" type="text"/> <input style="width: 20%; height: 20px;" type="text"/> <input style="width: 20%; height: 20px;" type="text"/>	<p><b>9 Address</b></p> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <p style="font-size: small;">Postcode</p> <input style="width: 100%; height: 20px;" type="text"/>
<p><b>5 Inheritance Tax reference if known</b></p> <input style="width: 100%;" type="text"/>	

### About the property subject to the election

**10 The property is**

an interest in land  a chattel  intangible property

**11 Description of the property**


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## A nominee's address details

12 Names of the legal owners of the property


13 What is the nature and extent of your interest in the property?


14 Names of anyone else who receives a benefit from the property


15 Details of disposals or contributions


16 Is the property conditionally exempt from Inheritance Tax or Capital Gains Tax on an earlier event?

Yes  No

If Yes, provide details


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## The election

I elect that the property specified above is to form part of my estate for Inheritance Tax purposes under the provisions of paragraphs 21 to 23, Schedule 15 to the Finance Act 2004.

Signature of person making the election

Date DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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### Capacity

For example - Administrator, Executor, Power of Attorney, Receiver, Trustee

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The election applies from the year of assessment beginning on 6 April

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## What to do now

When you have completed this form send it to:

Inheritance Tax  
HM Revenue and Customs  
BX9 1HT  
United Kingdom