

Confirmation

Use this form when applying for confirmation in Scotland and the deceased died on or before 31 December 2021.

Your name and address	1	Your reference
		HM Revenue and Customs reference Where an IHT400 has been completed
pout the person who has died		
Title - enter Mr, Mrs, Miss, Ms or other title	9	Total estate for confirmation
		£
2 First names	10	Full name and address of each executor If nominate, list in the order shown in the will.
3 Surname		
4 Address		Postcode
Postcode		Postcode
5 Occupation		
Date of birth DD MM YYYY		Postcode
7 Date of death DD MM YYYY		
8 Place of death		Postcode
Scottish Courts and Tribunals Service use only		
	20	Recorded in the Court Books of

D	Declaration by			
1.	Who d	declares that the deceased (full name)		
		ne date and at the place shown on page 1		
do	miciled	in		
2.	That I	am		
3.	That I		have entered or	about to enter, upon possession and
	manag	gement of the deceased's estate as	foresaid along with the said	
4.		do not know of any testamentary settleme deceased's estate other than that mention		sal of the deceased's estate or any part
5.	heri had	itable estate in Scotland belonging to the d the power to and did evacuate	nd complete inventory of the: eceased or the destination of whic	h they
	realesta	veable estate of the deceased in Scotland and personal estate of the deceased in Engate of the deceased situated elsewhere ing property, other than settled property, o		
6.	That c	confirmation of the estate in Scotland, Engla	and and Wales and Northern Irelar	nd amounting in value to
	£		is required.	
To	the hes	st of my knowledge and belief the informat	ion I have given in this form is con-	rect and complete
	nature		Date DD MM YYYY	rect and complete.
\ \\ \		to executors		

You may be liable to penalties or prosecution if you fail to make full enquiries and to include all property on which Inheritance Tax is payable.

Inventory

Inventory of:

- the heritable estate in Scotland belonging to the deceased or the destination of which they had power to and did evacuate
- the moveable estate of the deceased in Scotland
- the real and personal estate of the deceased in England and Wales and Northern Ireland
- the estate of the deceased situated elsewhere

Include property, other than settled property, over which the deceased had and exercised an absolute power of disposal.

List the estate under these headings and in this order:

- Estate in Scotland (heritable property first)
- Estate in England and Wales
- Estate in Northern Ireland
- Summary for confirmation
- Estate elsewhere (say in which country)

Carried forward £

Item number	Description	Price of shares	£
		Brought forward	£
		Carried forward	£

Rought forward £	Item number	Description	Price of shares	£
Carried tenuard L			Carried forward	£

Item number	Description	Price of shares	£
		Brought forward	£
		Carried forward	£

Item number	Description	Price of shares	£
		Brought forward	£
		Carried forward	£

	Item number	Description	Price of shares	£
ŀ		•	Brought forward	£
ľ				
			Carried forward	£

ſ	Item number	Description	Price of shares	£
ŀ		•	Brought forward	£
			Carried forward	£

Value of estate for confirmation Gross value of estate 11 12 Less funeral expenses 13 Less standard security or mortgage 14 Less other debts and liabilities Net value of estate £ Box 11 minus box 12 minus box 13 minus box 14 About the deceased 16 Have you filled in form IHT400 Inheritance Tax account? Yes If Yes, go to question 24 If No, go to question 17 No 17 Tell us which of the following applied to the deceased at the time of death Tick only one box Married or in a civil partnership Single Divorced or former civil partner Widowed or surviving civil partner 18 Tell us if the deceased had surviving relatives Tick the appropriate box(es) Spouse or civil partner **Parent** Brothers or sisters 19 Tell us the number of children and/or grandchildren who survived the deceased Children Grandchildren 20 Tell us the Unique Taxpayer reference and National Insurance number for the deceased Unique Taxpayer reference (UTR) National Insurance number

Gross value of estate for Inheritance Tax	£
See page 14 of the notes C3(2006)	
Net value of estate for Inheritance Tax	£
	£
Net qualifying value of estate	
4 For Inheritance Tax, is the estate	
an excepted estate?	No Yes D
an excepted estate with transferable nil rate l	band
where form IHT217 has been completed?	No. No. E
(for deaths on or after 6 April 2010 only)	No Yes
an exempt and excepted estate?	No Yes E
 an estate where form IHT400 has been sent to HM Revenue and Customs? 	No Yes F
mmary of amount to be paid b	pefore confirmation
5 Total tax and interest now being paid	
Copy amount from either form:	
• IHT400, box 119	
 IHT400 Calculation, box 64 	
• IHT430, box 28	
	£