



## When to use this schedule

Fill in this schedule to tell us about any debts owed to the transferor or trustees. Use a separate schedule for each loan or mortgage. Please read the guidance in the notes section before filling in this schedule.

**Name of trust or transferor**

**Date of transfer or chargeable event** DD MM YYYY

**Inheritance Tax reference number, if known**

### If you need help

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.

If you're calling from outside the UK phone +44 300 123 1072.

**1 On what date was the original loan made? DD MM YYYY**

**2 What was the original value of the loan on that date?**

**3 What was the value of the loan, including any interest due, still outstanding at the date of the chargeable event?**

Copy this figure to the 'Debts due to the trust/Debts due to the transferor' box on the event form

**4 If you do not think the value in box 3 should be included explain why in the box below**  
 If you wish to include a reduced value for the debt, show how that value is calculated

**5 Give the names of the borrowers and say whether they were related to the transferor or trustees**

**6 Is there evidence to prove the existence of the loan?**  
 No  Yes  If yes give details below

**7 Was interest charged on the loan?**

No  Yes  If yes give details below

**8 Was any capital repaid before the date of the chargeable event?**

No  Yes  If yes give details below