



When to use this form

Please read the notes on page 2 before completing this form.

Use this form to tell HMRC about the return of estate information, if the person:

- died on or after 1 September 2006
- who has died 'the deceased' was not a long-term United Kingdom (UK) resident
- died before 6 April 2025 and was domiciled abroad, and their assets in the UK consisted of cash and/or quoted stocks and shares only, the gross value of which was less than £150,000

If you need help

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

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

About the person who has died

1 Surname <input type="text"/> <input type="text"/>	3 Date of death 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"/>
2 First names <input type="text"/> <input type="text"/>	

About long-term UK residence or domicile

4 Where the individual died on or after 6 April 2025, was the deceased a long-term UK resident? Put 'X' in one box No <input type="checkbox"/> Yes <input type="checkbox"/> If Yes, do not fill in this form, complete form IHT400, 'Inheritance Tax account'
5 Did the deceased have UK domicile at any time before 6 April 2025? Put 'X' in one box No <input type="checkbox"/> Yes <input type="checkbox"/> If Yes, do not fill in this form, complete form IHT400, 'Inheritance Tax account'

About the estate

6 Was the deceased receiving any benefit from assets held by trustees who were resident in the UK? Put 'X' in one box No <input type="checkbox"/> Yes <input type="checkbox"/> If Yes, do not fill in this form, complete form IHT400, 'Inheritance Tax account'
7 Did the deceased make any gifts of UK assets within 7 years before the date they died? Put 'X' in one box No <input type="checkbox"/> Yes <input type="checkbox"/> If Yes, do not fill in this form, complete form IHT400, 'Inheritance Tax account'

Summary of estate

- 8 You must make full enquiries so that the figures that you give are correct. If you cannot find the value of an item, include an estimate. If you have included an estimate put an 'X' in the 'Estimate' box.

			Estimate
Assets confirmed (figure from box 11 on form (C1), Confirmation	8a	£	<input type="text"/>
Share of assets passing automatically to the survivors	8b	£	<input type="text"/>
Total estate in the UK	8c	£	<input type="text"/>

If you become aware of any changes which mean that the gross value of the estate in the UK is more than £150,000 you must fill in form C4(S), 'Corrective inventory and account' and send it to us.

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

Declaration

The information I have given in this form is correct and complete to the best of my knowledge and belief.

I have read and understand the statements above.

I understand that I may have to pay financial penalties and face prosecution if the:

- answers to the questions or figures that I have given in this form are false
- estate fails to qualify as an excepted estate and I do not deliver a corrective account within 6 months of the failure coming to my notice

Surname

Signature

First names

Date DD MM YYYY

Notes

You can use this form together with form C1, to obtain confirmation where:

- from 6 April 2025 the individual who died was not a long-term UK resident and never had UK domicile or deemed domicile before 6 April 2025
- for deaths on or before 5 April 2025 the deceased died abroad and always had their domicile outside the UK
- their only assets in the UK were cash and/or quoted stocks and shares
- those assets were held in their own name, or jointly owned
- the gross value of those assets were less than £150,000

About long-term UK residence or domicile

Long term-UK residence

- 3 Do not answer this question if the date of death was before 6 April 2025.

See the guidance below and answer No, if the deceased was not a long-term UK resident any time from 6 April 2025.

- 4 From 6 April 2025, an individual is a long-term UK resident if they have been resident in the UK for at least 10 out of the last 20 tax years, immediately proceeding the tax year in which the chargeable event (including death) arises.

Where an individual is a long-term UK resident and becomes non-UK resident, they will remain in scope for Inheritance Tax for a minimum of 3 years and a maximum of 10 years depending on the amount of time they resided in the UK.

For technical guidance and rules on long-term UK residence see the Inheritance Tax manual, go to, www.gov.uk/hmrc-internal-manuals/inheritance-tax-manual/ihtm47000

Domicile

5 The deceased's permanent home and their domicile status, is not relevant for periods from 6 April 2025.

Please consider their circumstances before 6 April 2025.

If the deceased was born outside the UK but their parents were British and had not settled permanently in the country where the deceased was born they may have had a UK domicile.

But, if the deceased was born in the UK, but their parents were not British and had not settled permanently in the UK it is possible they did not have a UK domicile.

You must answer Yes, to this question if the deceased lived in the UK for any significant periods before 6 April 2025 and during the last 20 years of their life. But you can:

- answer No, to this question if the deceased only visited the UK occasionally, for example, on holiday or to visit relatives
- answer No, to this question if the deceased lived here for a period of time not exceeding 15 years (not exceeding 17 years for deaths before 6 April 2017) and had returned to their country of origin with the intention to stay there permanently

If you answer Yes, to questions 5 or 6, stop filling in this form C5(OUK)(2006). You must fill in form IHT400.

About the estate

6 You must answer Yes, to this question if the deceased had the right to benefit from a trust and the trustees were resident in the UK, no matter what the value of the assets were.

A trust is an obligation on one or more people (the trustees) to deal with the assets for the benefit of another person.

A trust may be in the form of a deed or a will. Examples of when a person will benefit from assets held in trust are when they do not own the assets but they have the right to:

- receive income from assets, for example, dividends from shares or interest from a bank or building society account but not the assets themselves
- receive payments of a fixed amount each year, often in regular instalments
- live in a house without paying rent

7 You must answer Yes, to this question if the deceased made any gifts from their UK assets. However, you can answer No, if the only gifts the deceased made were either:

- less than £3,000 per year
- outright gifts made more than 7 years before the death

It is not just outright gifts, such as giving a cheque to someone which are relevant for Inheritance Tax. The law says that there is a gift whenever there is a 'loss to the donor (the donor is always the person making the gift). This can happen in different ways. For example, an individual may sell the house to a family member for less than it would sell on the open market. Selling only a few shares to a relative, but losing control of the company reduces the value of the other shares. This too will be a loss to the donor' (in this case also the seller). There are other ways of making gifts, too, such as giving away rights to a pension which is not yet payable.

Summary of estate

8 The deceased may have owned an assets, such as a house, which is in their name and that of someone else.

You may not always need confirmation to the asset, but we will need to know what the deceased's share was and (if it is a bank or building society account) how much they contributed to it. You need to take the value of this into account at box 8b on page 2 when calculating the total UK estate.