



## Notes

Read the notes in the booklet IHT206 Notes (2006-2011) to help you fill in this form.

Fill in this version of this form only when the person died on or after 1 September 2006.

Fill in this form where the person who has died (the deceased) was domiciled (had their permanent home) in the UK at the date of death and the gross value of the estate for Inheritance Tax is less than:

- the expected estate limit
- two times the expected estate limit and form IHT217 is attached (for deaths on or after 6 April 2010 only), or
- £1,000,000 and there is no Inheritance Tax to pay because of spouse, civil partner or charity exemption

## About the person who has died

**1.1 Title** enter Mr, Mrs, Miss, Ms or other title

**1.2 Surname**

**1.3 First names**

**1.4 Date of death** DD MM YYYY

**1.5 Marital or civil partnership status**

Married or civil partnership

Single

Divorced or former civil partner

Widowed or surviving civil partner

**1.6 Occupation**

**1.7 National Insurance number** if known

## About the estate

**2 In the seven years before they died, did the deceased:**

a. make any gifts or other transfers totalling more than £3,000 per year, other than normal birthday, festive, marriage or civil partnership gifts?  
 No  Yes

or

b. give up the right to benefit from any assets held in trust that were treated as part of their estate for Inheritance Tax purposes?  
 No  Yes

If you answered Yes to either part of this question, include the chargeable value of the gifts in box 9.1. But if this value is more than £150,000 or the assets do not qualify as 'specified transfers', stop filling in this form. You will need to fill in form IHT400 instead.

## About the estate continued

**3 Did the deceased make any of the following:**

a. a gift, on or after 18 March 1986, where they continued to benefit from, or had some right to benefit from, or use all or part of the asset ?

No  Yes

or

b. a gift, on or after 18 March 1986, where the person receiving the gift did not take full possession of it?

No  Yes

or

c. an election on form IHT500 that an Income Tax charge should not apply to:

- assets they previously owned, in which they retained a benefit
- the deceased's contribution to the purchase price of assets acquired by another person, but in which the deceased retained a benefit?

No  Yes

If you answered Yes to any part of this question, stop filling in this form. You will need to fill in form IHT400 instead.

**4 Did the deceased have the right to receive the benefit from any assets held in a trust that were treated as part of their estate for Inheritance Tax purposes?**

No  Yes

If you answered Yes, and the deceased:

- was entitled to benefit from a single trust, and
  - the value of the assets in that trust, treated as part of their estate, was less than or equal to £150,000
- include the value of the trust assets in box 9.3.

But if the value was more than £150,000, or there was more than one trust, stop filling in this form.

You will need to fill in form IHT400 instead.

**5 Did the deceased own or benefit from any assets outside the UK?**

No  Yes

If you answered Yes, include the value of the overseas assets in box 9.5. But if the value of the overseas assets is more than £100,000, stop filling in this form. You will need to fill in form IHT400 instead.

**6 Did the deceased pay premiums on any life insurance policies that were not for their own benefit or did not pay out to the estate, and did they buy an annuity at any time? Ignore any policies paid out to a surviving spouse or civil partner**

No  Yes

If you answered Yes, stop filling in this form. You will need to fill in form IHT400 instead.

**7 Did the deceased have any kind of pension arrangement other than the State Pension?**

No  Yes

If you answered No, go to the next section 'Deceased's assets at the date of death'.

**8 Did the deceased:**

- receive benefits from alternatively secured pension fund as the original scheme member?
- receive benefits from a dependant's pension from an alternatively secured or unsecured pension fund?

No  Yes

- change or dispose of their pension in the 2 years before they died? - ignore any pensions paid to a surviving spouse or civil partner

No  Yes

If you answered Yes to any part of question 8 stop filling in this form. You will need to fill in form IHT400 instead.

## Deceased's assets at the date of death

Make the fullest enquiries so that you can show that the figures on this form are correct. If you cannot find the value for an item, you may include your best estimate.

### Assets added to the estate for Inheritance Tax for which a grant is not required

**9.1 Gifts and other lifetime transfers (after deduction of allowable exemptions) made within the 7 years of the date of death.**

Show the date and description of gifts, who they were made to and any exemptions you have deducted in the box below

9.1

£

**9.2 Deceased's share of joint assets passing automatically to the surviving joint owner.**

For example, a house owned as joint tenants. Describe the asset and give its whole value in the box below and say what share the deceased owned. If it is a house, give the address. Put the value of the deceased's share in box 9.2

9.2

£

**9.3 Assets held in trust for the benefit of the deceased during their lifetime.**

Assets were in the trust, the name of the person who set up the trust and the date it was set up

9.3

£

**9.4 Nominated assets**

9.4

£

**9.5 Assets outside of the UK**

9.5

£

**Gross value of assets for which a grant is not required (add together the figures in boxes 9.1 to 9.5)**

A

£





## Deceased's assets at the date of death continued

Use this box to provide any other information we have asked for or you would like taken into account

13

## Deceased's assets at the date of death continued

### Exemptions

Please read IHT206 Notes (2006-2011) before filling in this section.

In box J, enter the value of any exemption for assets passing on death to:

- the surviving spouse or civil partner of the deceased, or
- a qualifying charity or for national purposes

J

£

Do not include agricultural or business relief here

Describe the extent of the exemption. If you're including charity exemption give the full name of the charity/charities, the country of establishment and the HMRC charities reference, if available.

Where exemptions include particular assets, list those assets and show the amount included

14

Net qualifying value for excepted estates (box G minus box J)

K

£

If the value in box K is above the excepted estate limit, you must fill in form IHT400 unless you are claiming a transfer of unused nil rate band.

If you are claiming a transfer of unused nil rate band, you must attach a completed form IHT217 to this form.

If you find something has been left out, or if any of the figures you have given in this form change later on, you only need to tell us if, taking all the omissions and changes into account, the value at box K is more than the Inheritance Tax nil rate band (or two times the nil rate band where form IHT217 has been submitted).

You must then fill in form IHT400 and send it to us. You will also need to pay any tax that is due.

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

