



When to use this form

Only use this form if the person died on or after 6 April 2004 but before 1 September 2006.

Fill in this form where the person who has died (the deceased) had their permanent home in the United Kingdom (UK) at the date of death and the gross value of the estate for Inheritance Tax is (one of the following):

- less than the excepted estate limit
- less than £1,000,000 and there is no Inheritance Tax to pay because of spouse, civil partner or charity exemption only

Notes

Read the introduction in the IHT206 Notes. This will help you to decide whether you should fill in this form or a full Inheritance Tax Account on form IHT400.

If you need more space, attach a separate sheet of paper and clearly show which part of the form the sheet relates to.

Keep a copy of this form for your records because HM Revenue and Customs (HMRC) cannot provide you with a copy at a later date.

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 United Kingdom (UK) phone +44 300 123 1072.

If you need a copy of any of our forms or leaflets you can download them from www.gov.uk/government/collections/inheritance-tax-forms or phone the Inheritance Tax Helpline to order them.

1. About the person who has died

1.1 Title - for example Mrs, Miss, Ms, Mr or Dr

1.2 Surname

1.3 Other names

1.4 Date of death DD MM YYYY

1.5 Marital or civil partnership status - Put 'X' in the box

Married or in a civil partnership Single

Divorced or former civil partner Widowed or surviving civil partner

1.6 Occupation

1.7 National Insurance number

Surviving relatives - Put 'X' in the box

1.8 Husband, wife or civil partner 1.9 Brothers or sisters 1.10 Parents

1.11 Number of children 1.12 Number of grandchildren

About the estate

The IHT206 Notes will help you fill in this form. You must answer questions 2 to 8.

2. Within 7 years of death did the deceased (choose one of the following): Put 'X' in the box

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

b) give up the right to benefit from any assets held in trust? No Yes

If you answer 'Yes' to either part of question 2, include the chargeable value of the gifts in box 12.1. But if this value is more than £100,000 or the assets do not qualify as 'specified transfers' (see IHT206) stop filling in this form. You'll need to fill in form IHT400 instead.

3. On or after 18 March 1986, did the deceased make a gift where (choose one of the following):

a) they continued to benefit from, or had some right to benefit from, or use all or part of the asset No Yes

b) the person receiving the gift did not take full possession of it? No Yes

If you answer 'Yes' to either part of question 3, stop filling in this form. You'll 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? No Yes

If you answer 'Yes' to question 4 and the deceased:

- was entitled to benefit from a single trust
- the value of the assets in that trust was less than £100,000

include the value of the trust assets in box 12.2. But if the value is more than £100,000, or there is more than one trust, stop filling in this form. You'll need to fill in form IHT400 instead.

5. Did the deceased own or benefit from any assets outside the UK? No Yes

If you answer 'Yes' to question 5 include the value of the overseas assets in box 12.5. But if the value of the overseas assets is more than £75,000, stop filling in this form. You'll need to fill in form IHT400 instead.

6. Did the deceased pay premiums on any life insurance policies that were not for the deceased's own benefit or did not pay out to the estate? No Yes

If you answer 'Yes' to question 6, you must also answer question 9.

7. Was the deceased a member of a pension scheme or did they have a personal pension policy from which they had not taken their full retirement benefits before the date of death? No Yes

If you answer 'Yes' to question 7, you must also answer question 10.

8. Choose any of the following:

a) was the deceased entitled to receive payments from a pension which continued to be paid after they had died (other than arrears of pension)? No Yes

b) was a lump sum payable under a pension scheme or pension policy as a result of the death? No Yes

If you answer 'Yes' to question 8, read the IHT206 Notes to find out how to include the asset in section 11.

Do not answer questions 9 or 10 unless you answered 'Yes' to questions 6 or 7.

9. Within 7 years of the death, did the deceased:

a) pay any premium on a life insurance policy under which the benefit is payable other than to the estate, or to the spouse or civil partner of the deceased No Yes

b) if 'Yes' did they buy an annuity at any time? No Yes

If you answer 'Yes' to question 9(a), read IHT206 Notes to find out how to include the premiums paid on this form. If you answer 'Yes' to both question 9(a) and 9(b), stop filling in this form. You'll need to fill in form IHT400 instead.

10. At a time when they were in poor health or terminally ill, did the deceased change their pension scheme or personal pension policy so as to (choose one of the following):

a) dispose of any of the benefits payable No Yes

b) make any change to the benefits to which they were entitled? No Yes

If you answer 'Yes' to question 10(a) or 10(b), stop filling in this form. You'll need to fill in form IHT400 instead.

11. Deceased's own assets (including jointly owned assets not passing by survivorship – see IHT206 Notes)

- You must include the gross value for each item below, before deduction of any exemption or relief.
- You must include all the assets that were part of the deceased's estate as at the date of death, ignoring any change that may take place through an Instrument of Variation made after the death.
- You must make full enquiries so that you can show that the figures that you give in this form are right. If you cannot find out the value for an item, you may include your best estimate.

Put 'X' in the box to show estimates

11.1 Cash, including money in banks, building societies and National Savings	£ <input type="text"/>	<input type="checkbox"/>
11.2 Household and personal goods	£ <input type="text"/>	<input type="checkbox"/>
11.3 Stocks and shares quoted on the Stock Exchange	£ <input type="text"/>	<input type="checkbox"/>
11.4 Stocks and shares not quoted on the Stock Exchange	£ <input type="text"/>	<input type="checkbox"/>
11.5 Insurance policies, including bonuses and mortgage protection policies	£ <input type="text"/>	<input type="checkbox"/>
11.6 Money owed to the person who has died	£ <input type="text"/>	<input type="checkbox"/>
11.7 Partnership and business interests	£ <input type="text"/>	<input type="checkbox"/>
11.8 Freehold/leasehold residence of the person who has died	£ <input type="text"/>	<input type="checkbox"/>

Address, including postcode

11.9 Other freehold/leasehold residential property

Address, including postcode

11.10 Other land and buildings

Address/location

11.11 Any other assets not included above

Total estate for which a grant is required (sum of boxes 11.1 to 11.11)

12. Other assets forming part of the estate

Put 'X' in the box to show estimates

12.1 Gifts and other lifetime transfers (after deduction of exemptions)

Details of gifts

12.2 Assets held in trust for the benefit of the deceased

Details of trust

12.3 Share of joint assets passing automatically to the surviving joint owner

Details of joint assets

Put 'X' in the box to show estimates

12.4 Nominated assets

£	<input type="text"/>	<input type="checkbox"/>
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12.5 Assets outside the UK (value in £ sterling)

£	<input type="text"/>	<input type="checkbox"/>
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Total (sum of boxes 12.1 to 12.5)

B	£	<input type="text"/>
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Gross estate for Inheritance Tax (A + B)

C	£	<input type="text"/>
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13. Debts of the estate

13.1 Funeral expenses

£	<input type="text"/>	<input type="checkbox"/>
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13.2 Mortgage or share of a mortgage on a property in Section 11

£	<input type="text"/>	<input type="checkbox"/>
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13.3 Other debts owed by the deceased in the UK

£	<input type="text"/>	<input type="checkbox"/>
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Total debts owing in the UK (sum of boxes 13.1 to 13.3)

D	£	<input type="text"/>
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13.4 Debts payable out of trust assets

£	<input type="text"/>	<input type="checkbox"/>
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13.5 Share of mortgage on a property owned as a joint asset

£	<input type="text"/>	<input type="checkbox"/>
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13.6 Share of other debts payable out of joint assets

£	<input type="text"/>	<input type="checkbox"/>
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13.7 Debts owing to persons outside the UK

£	<input type="text"/>	<input type="checkbox"/>
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Total of other debts (sum of boxes 13.4 to 13.7)

E	£	<input type="text"/>
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Total debts (D + E)

F	£	<input type="text"/>
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Net estate for Inheritance Tax (C minus F)

G	£	<input type="text"/>
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14. Use this space to provide any other information we have asked for or you would like taken into account

15. Exemptions (you should read IHT206 Notes before filling in this section)

In the box below, deduct any exemption for assets passing on death to (one of the following):

- the spouse or civil partner of the deceased
- a UK charity or for national purposes

Describe the extent of the exemption deducted. For examples if for charities, give the name of the charities or other organisations benefiting. Where exemptions are deducted for particular assets, list those assets and show the amount deducted.

15.1

H	£	<input type="text"/>
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Net qualifying value for excepted estates (G minus H)

J	£	<input type="text"/>
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15.2 Tax district and/or Income Tax reference number

If the value in box J is more than the excepted estate limit, you must fill in form IHT400.

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 figure at box G is now higher than the inheritance tax threshold
- there are no exemptions to deduct which keep the value at box J below the inheritance tax threshold

If, at any time, the value at box J is more than the Inheritance Tax threshold, you must list any new items and the items that have changed in a Corrective Account (form C4) and send it to us with a copy of this form along with a cheque for the tax that has become payable. The issue of the grant does not mean that there is no Inheritance Tax due on this estate.

Declaration

To the best of my/our knowledge and belief, the information I/we have given in this form is correct and complete. I/We have read and understand the statements above.

I/We understand that I/we may have to pay financial penalties if the answers to the questions or figures that I/we give in this form are wrong because of my/our negligence or fraud, or if the estate fails to qualify as an excepted estate and I/we do not deliver a corrective account within 6 months of the failure coming to my/our notice.

Full name and address

Name
Address
Postcode

Full name and address

Name
Address
Postcode

Signature

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Signature

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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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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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Full name and address

Name
Address
Postcode

Full name and address

Name
Address
Postcode

Signature

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Signature

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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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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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Summary

Gross estate in the UK passing under Will or by intestacy

A	£	<input type="text"/>
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Debts in the UK owed by the deceased alone

D	£	<input type="text"/>
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Net estate in the UK

(A minus D)

K	£	<input type="text"/>
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