



When to use this form

Only use this form if the person died on or after 6 April 2003 but before 6 April 2004.

Do you need to fill in form IHT400 Inheritance Tax Account before you can get a grant of probate?

Probate fees and any Inheritance Tax and interest due have to be worked out and paid before you can get a grant of probate or letters of administration.

Estates which meet certain conditions are called 'excepted estates'. If the estate of the person who has died is an excepted estate, you do not need to fill in a full Inheritance Tax Account. You can fill in this form instead.

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.

Name of the person who has died

Date of death DD MM YYYY

Question 1

Where was the domicile of the person who has died?

- England and Wales Northern Ireland
- Scotland Other If you selected 'Other', please go straight to part B of this form.

If you did not select 'Other' answer the questions in part A of this form.

Part A

2. Gifts

Did the person who has died within 7 years of the date they died:

Put 'X' in the box

a) make any gifts or set up a trust? (read the IHT206 Notes)

No Yes

b) make any payments of more than £10,000 in total for the maintenance of a relative?

No Yes

c) pay any premiums on a life insurance policy under which the benefit is not payable to the personal representative or to the husband or wife of the person who has died?

No Yes

3. Did the person who has died make a gift with reservation at any time?

No Yes

Part A continued

4. Assets held in trust

Was the person who has died receiving a benefit under a trust at:

• the time when they died?

Put 'X' in the box

No Yes

• any time within the 7 years before they died?

No Yes

5. Foreign assets

Did the person who has died own or benefit from any assets outside the UK whose value is more than £75,000?

No Yes

If you answered 'No' to all the questions in 2, 3, 4 and 5, read the IHT206 Notes to help you fill in questions 6, 7, 8, 9 and 10. Do not fill in part B of this form.

If you answered 'Yes' to any of these questions do not fill in any more of this form. Instead you will need to fill in a full Inheritance Tax Account on form IHT400.

6. Assets in the UK except for joint assets passing to the surviving joint owner

6.1 Cash other than at bank

£

6.2 Money in bank accounts

£

6.3 Money in building societies, co-operative or friendly societies or savings banks (including interest to the date of death)

£

6.4 Household and personal goods, for example, furniture, jewellery, car, stamp collections

£

6.5 Savings certificates and other National Savings investments

£

6.6 Stocks and shares quoted on the Stock Exchange

£

6.7 Stocks and shares not quoted on the Stock Exchange

£

6.8 Insurance policies including bonuses on 'with profits' policies and mortgage protection policies

£

6.9 Amounts which employers owe (including arrears of salary and pension payable to the estate)

£

6.10 Partnership and business interests

£

6.11 Value of the freehold and leasehold property in the sole name of the person who has died and give the full address of each property at the date of death below

£

Part A continued

6.12 Assets held as tenants in common

£

6.13 Any other assets not included above, for example, Income Tax repayment, debt or other amount owing to the person who has died

£

Total

A

£

6.14 Assets outside the UK (value in sterling)

£

6.15 Nominated assets

£

7. Joint assets passing automatically to the surviving joint owner

Details of the joint assets

Value of whole of joint assets

£

Share of person who has died (in words), for example 'half'

Value of that share

£

Total gross estate (box A + 6.14 + 6.15 + 7)

B

£

8. Gifts of cash, or stocks and shares quoted on the Stock Exchange

£

Details of the gifts

9. Value of assets held in trust

£

Details of the assets

Total for excepted estate (box B + 8 + 9) *

C

£

Part A continued

10. Debts

Bills owing in the UK

Funeral expenses

£

Debts owed by the person who has died

£

Mortgage on a property in the name
of the person who has died

£

Total debts owing in the UK

D £

Debts owing to persons outside the UK

P £

Debts secured on or payable out of joint assets

Q £

Total debts (boxes D + P + Q)

E £

Total net estate (box C minus box E)

F £

Signature(s)

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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* If the figure at box C is less than £240,000, you do not need to fill in full account of form IHT400.

The Probate Registry will keep form IHT205 and send it to HMRC.

HMRC will review form IHT205 and contact you within 35 days if more information is needed. If you do not hear from them within that period, you will not have to pay Inheritance Tax, unless you missed out any information. Keep a copy of form IHT205 or notes about its contents.

Part B (only fill in this section if you selected 'Other' on page 1)

2. Domicile and residence in the UK

Put 'X' in the box

- a) Was the person who has died born in the UK? No Yes
- b) Did the person who has died live in the UK during their lifetime? No Yes

3. Assets held in trust

Was the person who has died receiving a benefit from any assets held by trustees that were resident in the UK? No Yes

4. Gifts

Did the person who has died make any gifts of UK assets within 7 years of the date they died? No Yes

If you have answered 'Yes' to any of these questions, do not fill in the rest of this page. Instead you will need to fill in a full Inheritance Tax Account on form IHT400. If you have answered 'No' to all these questions, look at IHT206 Notes to help you fill in the rest of this form.

5. Assets in the UK except for assets passing to the surviving joint owner

- 5.1 Cash other than at bank £
- 5.2 Money in bank accounts £
- 5.3 Money in building societies, co-operative or friendly societies or savings banks £
- 5.4 Investments quoted on the Stock Exchange £
- 5.5 Assets held as tenants in common £
- Total** A £

6. Joint assets passing automatically to the surviving joint owner

Value of joint assets passing automatically to the surviving joint owner £

Details of the joint assets

Share of joint assets for the person who has died (in words), for example 'half'

Value of that share for the person who has died £

Total gross estate in the UK (box A + 6) * B £

7. Debts

Debts owing in the UK D £

Debts in the UK payable out of joint UK assets E £

Total net estate in the UK (box B minus box D minus box E) F £

Part B continued

Signature(s)

Date DD MM YYYY

* If the figure at B is less than £100,000, you do not need to fill in full account of form IHT400.

The Probate Registry will keep form IHT205 and send it to HMRC.

HMRC will review form IHT205 and contact you within 35 days if more information is needed. If you do not hear from them within that period, you will not have to pay Inheritance Tax, unless you missed out any information. Keep a copy of form IHT205 or notes about its content.

Summary (for use by the Probate Registry)

Gross estate in UK passing under Will/intestacy

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

D	£ <input type="text"/>
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Net estate in the UK (box A minus box D)

G	£ <input type="text"/>
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