



Use this form when applying for confirmation in Scotland and the deceased died on or after 1 January 2022.

Your name and address


Your reference

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HM Revenue and Customs reference (where an IHT400 has been completed)

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## About the person who has died

1 Title – enter Mr, Mrs, Miss, Ms or other title

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2 First names


3 Surname

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4 Address

Postcode

5 Occupation

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6 Date of birth DD MM YYYY

--	--	--	--	--	--	--

7 Date of death DD MM YYYY

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8 Place of death

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9 Total estate for confirmation

£
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10 Full name and address of each executor

If nominate, list in the order shown in the will.


Postcode


Postcode


Postcode


Postcode

For Scottish Courts and Tribunals Service use only

## Declaration by

1. Who declares that the deceased (full name)

died on the date and at the place shown on page 1  
domiciled in

2. That I am

3. That I  have entered or      about to enter, upon possession and  
management of the deceased's estate as      foresaid along with the said

4. That I do not know of any testamentary settlement or writing relating to the disposal of the deceased's estate or any part of the deceased's estate other than that mentioned in paragraph 2.

5. That the inventory (on pages 3 to ) is a full and complete inventory of the:

- heritable estate in Scotland belonging to the deceased or the destination of which they had the power to and did evacuate
  - moveable estate of the deceased in Scotland
  - real and personal estate of the deceased in England and Wales and in Northern Ireland
  - estate of the deceased situated elsewhere
- including property, other than settled property, over which they had and exercised an absolute power of disposal.

6. That confirmation of the estate in Scotland, England and Wales and Northern Ireland amounting in value to

£

is required.

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

**Signature**

**Date** DD MM YYYY

### Warning to executors

You may be liable to penalties or prosecution if you fail to make full enquiries and to include all property on which Inheritance Tax is payable.

## Inventory

Inventory of:

- the heritable estate in Scotland belonging to the deceased or the destination of which they had power to and did evacuate
- the moveable estate of the deceased in Scotland
- the real and personal estate of the deceased in England and Wales and Northern Ireland
- the estate of the deceased situated elsewhere

Include property, other than settled property, over which the deceased had and exercised an absolute power of disposal.

**List the estate under these headings and in this order:**

- Estate in Scotland (heritable property first)
- Estate in England and Wales
- Estate in Northern Ireland
- Summary for confirmation
- Estate elsewhere (say in which country)

Item number	Description	Price of shares	£
		Carried forward	£

## Value of estate for confirmation

11	Gross value of estate	£
12	Less funeral expenses	£
13	Less standard security or mortgage	£
14	Less other debts and liabilities	£
15	Net value of estate Box 11 minus box 12 minus box 13 minus box 14	£

## About the deceased

16	Have you filled in form IHT400 Inheritance Tax account?	
	Yes <input type="checkbox"/>	If Yes, go to question 26 <span style="background-color: #009999; color: white; padding: 2px;">F</span>
	No <input type="checkbox"/>	If No, go to question 17
17	Tell us which of the following applied to the deceased at the time of death Tick only one box	
	Married or in a civil partnership <input type="checkbox"/>	Single <input type="checkbox"/>
	Divorced or former civil partner <input type="checkbox"/>	Widowed or surviving civil partner <input type="checkbox"/>
18	Tell us if the deceased had surviving relatives Tick the appropriate box(es)	
	Spouse or civil partner <input type="checkbox"/>	Parent <input type="checkbox"/>
	Brothers or sisters <input type="checkbox"/>	
19	Tell us the number of children and/or grandchildren who survived the deceased	
	Children <input type="checkbox"/> <input type="checkbox"/>	Grandchildren <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
20	Tell us the Unique Taxpayer reference and National Insurance number for the deceased	
	Unique Taxpayer reference (UTR) <input type="checkbox"/> <input type="checkbox"/>	National Insurance number <input type="checkbox"/> <input type="checkbox"/>

## About the estate

- 21 For Inheritance Tax, is the estate an excepted estate? No  Yes  D
- 22 I/we claim against this estate the unused proportion of the Inheritance Tax nil rate band of a pre-deceased spouse or civil partner of the deceased No  Yes  E
- 23 Gross value of estate for Inheritance Tax  
See page 14 of the notes C3(2006) (2022) £
- 24 Net value of estate for Inheritance Tax £
- 25 Net qualifying value of estate £

If you've confirmed that this is an excepted or exempt estate, you've finished completing this form.

## Summary of amount to be paid before confirmation

- 26 Total tax and interest now being paid

Copy amount from either form:

- IHT400, box 119
- IHT400 Calculation, box 64
- IHT430, box 28

as appropriate.

If there's no tax to pay, please enter '0'. £