

About the estate continued

3 Did the deceased make any of the following:

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

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

No ☒ Yes ☐

or

an election on form IHT500 'Election for Inheritance Tax to apply to asset previously owned' 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 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 this question, **stop filling in this form. You will need to fill in form IHT400 instead.**