

## When to use this form

Fill in this version of this form only when the person died on or after 6 April 2011. 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 or equal to:

- the excepted estate limit
- twice the excepted estate limit and form IHT217 'Claim to transfer unused nil rate band for excepted estates' is attached
- £1 million and there is no Inheritance Tax to pay because of spouse, civil partner or charity exemption

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

## Notes

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

## Help

For more information or help:

- go to [www.gov.uk/inheritance-tax](http://www.gov.uk/inheritance-tax)
- phone our helpline on **0300 123 1072**
- if calling from outside the UK, phone **+44 300 123 1072**

## Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information go to [www.gov.uk/hmrc/your-charter](http://www.gov.uk/hmrc/your-charter)

## About the person who has died

|     |  |  |
|-----|--|--|
| 1.1 | Title enter Mr, Mrs, Miss, Ms or other title | <input type="text"/>   |
| 1.2 | Surname                                      | <input type="text"/>   |
| 1.3 | First name                                   | <input type="text"/>   |
| 1.4 | Date of death 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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>          |
| 1.5 | Marital or civil partnership status          | <div> Married or in civil partnership <input type="checkbox"/> </div> <div> Single <input type="checkbox"/> </div> <div> Divorced or former civil partner <input type="checkbox"/> </div> <div> Widowed or a surviving civil partner <input type="checkbox"/> </div> |
| 1.6 | Occupation                                   | <input type="text"/>   |
| 1.7 | National Insurance number if known           | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>          |

## About the estate

|   |   |
|---|---|
| 2 | <p><b>In the 7 years before they died, did the deceased:</b></p> <p>make any gifts or other transfers totalling more than £3,000 per year, other than normal birthday, festive, marriage or civil partnership gifts?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>or</p> <p>give up the right to benefit from any assets held in trust that were treated as part of their estate for Inheritance Tax purposes?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>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', <b>stop filling in this form. You will need to fill in form IHT400 'Inheritance Tax account' instead.</b></p> |
|---|---|

## 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.**



## 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 of representation is not required

- 9.1** Gifts and other lifetime transfers (after deduction of allowable exemptions) made in the 7 years before they died. This does not include legacies in the will.

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

Box 9.1 £

- 9.2** Deceased's share of joint assets passing automatically to the surviving joint owner even if they are the husband, wife or civil partner.

For example, a house owned as joint tenants, joint bank accounts or household goods. 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

Box 9.2 £

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

Please tell us what assets were in the trust, the name of the person who set up the trust and the date it was set up

Box 9.3 £

- 9.4** Nominated assets

Box 9.4 £

- 9.5** Assets outside of the UK

Box 9.5 £

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

Box A £

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

### Debts payable out of assets totalled in box A

10.1 Share of mortgage on a property owned as a joint asset and shown in box 9.2

Box 10.1 £

10.2 Share of other debts payable out of joint assets

Box 10.2 £

10.3 Debts payable out of trust assets

Box 10.3 £

10.4 Debts owing to persons outside of the UK

Box 10.4 £

Total debts payable out of assets in boxes 9.1 to 9.5 (add together boxes 10.1 to 10.4)

Box B £

Net value of assets for which a grant is not required (box A minus box B) (this value may be nil)

Box C £

### Deceased's own assets for which a grant of representation is required

Please include:

- the gross value for each item before deduction of any exemptions or reliefs
- all assets, ignoring any changes that may take place through a deed of variation made after the death
- the deceased's share of jointly owned assets not passing automatically to the surviving joint owner

11.1 Cash, including money in banks, building societies and National Savings

Box 11.1 £

11.2 Household and personal goods

Box 11.2 £

11.3 Stocks and shares quoted on the Stock Exchange

Box 11.3 £

11.4 Stocks and shares not quoted on the Stock Exchange

Box 11.4 £

11.5 Insurance policies, including bonuses and mortgage protection policies

Box 11.5 £

11.6 Money owed to the person who has died (outstanding loans)

Box 11.6 £

11.7 Partnership and business interests

Box 11.7 £

11.8 Value of the freehold/leasehold residence of the person who has died if owned in their sole name or as tenants in common

Box 11.8 £

Freehold/leasehold residence address

|          |
|----------|
|          |
|          |
|          |
|          |
|          |
| Postcode |



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

**11.9** Value of other freehold/leasehold residential property if owned in their sole name or as tenants in common

Freehold/leasehold property address

|          |
|----------|
|          |
|          |
|          |
|          |
|          |
|          |
| Postcode |

Box 11.9 £

**11.10** Value of other land and buildings if owned in their sole name or as tenants in common

Other land and buildings address

|          |
|----------|
|          |
|          |
|          |
|          |
|          |
|          |
| Postcode |

Box 11.10 £

**11.11** Any other assets not included above, including, for example, refunds, Income Tax repayments and any lump sum or continuing payments from a pension scheme

Gross value of assets for which a grant is required  
(add together boxes 11.1 to 11.11) (read IHT206(2011)  
'Notes' page 22)

Box 11.11 £

Box D £

### Debts of the estate payable out of assets shown in boxes 11.1 to 11.11

**12.1** Funeral expenses

Box 12.1 £

**12.2** Mortgage or share of a mortgage on a property or land in boxes 11.8 to 11.10

Box 12.2 £

**12.3** Other UK debts owed by the deceased

Box 12.3 £

Total debts payable out of assets in boxes 11.1 to 11.11  
(add together boxes 12.1 to 12.3)

Box E £

Net estate in the UK for the grant of representation  
(box D minus box E)

Box F £

Net estate for Inheritance Tax purposes  
(box C + box F)

Box G £

Gross value for Inheritance Tax purposes (box A + box D)  
(read IHT206(2011) 'Notes' page 23)

Box H £

## 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

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Deceased's assets at the date of death continued

Exemptions

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

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

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

Do not include agricultural or business relief here

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

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

Box J

£

14

Net qualifying value for excepted estates (box G minus box J)  
(this value may be nil)

Box K

£

If the value in box K is above the excepted estate limit, you must fill in form IHT400 'Inheritance Tax account' 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 'Claim to transfer unused nil rate band for excepted estates' 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 HM Revenue and Customs (HMRC) if, taking all the omissions and changes into account, the value at box K is more than the Inheritance Tax nil rate band (or twice the nil rate band where form IHT217 has been submitted).

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

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



# Declaration

If you give false information, or the estate fails to qualify as an excepted estate and you do not tell HMRC within 6 months of the failure coming to your notice, you may have to pay financial penalties or face prosecution.

I/we declare that the gross value of the estate for Inheritance Tax (see box H on page 5) is less than or equal to: tick one box

the excepted estate limit

☐

twice the excepted estate limit and a claim to transfer unused nil rate band (form IHT217) is attached

☐

£1million and there is no Inheritance Tax to pay because of spouse, civil partner or charity exemption

☐

I/we declare to the best of my/our knowledge and belief that the information I/we have given on this form is correct and complete.

Name

Name

Address

Postcode

Address

Postcode

Signature

Date DD MM YYYY

Signature

Date DD MM YYYY

Name

Name

Address

Postcode

Address

Postcode

Signature

Date DD MM YYYY

Signature

Date DD MM YYYY