

Return of estate information

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
- £1million 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
- 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

About the person who has died

Mr
Surname
Buckle
First name
Joseph
Date of death DD MM YYYY
Marital or civil partnership status
Married or in civil partnership
Single
Divorced or former civil partner
Widowed or a surviving civil partner
Occupation
Dev
National Insurance number if known

About the estate

2	In the 7 years before they died, did the deceased:		
	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 X		
	or		
	give up the right to benefit from any assets held in trust that were treated as part of their estate for Inheritance Tax purposes? No		
	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', stop filling in this form. You will need to fill in form IHT400 'Inheritance Tax account' instead.		