

Fill in this form where the person who has died ("the deceased") had their permanent home in the United Kingdom at the date of death and the **gross value of the estate for inheritance tax**

- is less than the excepted estate limit, **or**
- is less than £1,000,000 **and** there is no inheritance tax to pay because of spouse, civil partner or charity exemption **only**.

 "✓"

About the person who has died

Title **1.1** Surname **1.2**

Other name(s) **1.3**

Date of death **1.4** / /

Marital or civil partnership status

Write whichever is appropriate a, b, c or d in the box **1.5**

- a. married or in civil partnership b. single c. divorced or former civil partner d. widowed or surviving civil partner

Occupation **1.6** National Insurance number **1.7**

Surviving relatives

Husband/Wife or Civil Partner **1.8** "✓" Brother(s)/Sister(s) **1.9** "✓" Parent(s) **1.10** "✓"

Number of children **1.11** Number of grandchildren **1.12**

The notes in booklet IHT206 will help you fill in this form. You must answer questions 2 - 8.

About the estate

2. Within seven years of death did the deceased

- | | No | Yes |
|---|--------------------------|--------------------------|
| a. make any gifts or other transfers totalling more than £3,000 per year, other than normal birthday, festive, marriage or civil partnership gifts, or | <input type="checkbox"/> | <input type="checkbox"/> |
| b. give up the right to benefit from any assets held in trust. | <input type="checkbox"/> | <input type="checkbox"/> |

If you answer 'Yes' to either part of question 2, include the chargeable value of the gifts in box 12.1. But if this value is more than £100,000 or the assets do not qualify as 'specified transfers' (see IHT206) **stop filling in this form. You will need to fill in form IHT 400 instead.**

3. On or after 18 March 1986, did the deceased make a gift where

- | | | |
|--|--------------------------|--------------------------|
| a. they continued to benefit from, or had some right to benefit from, or use all or part of the asset, or | <input type="checkbox"/> | <input type="checkbox"/> |
| b. the person receiving the gift did not take full possession of it? | <input type="checkbox"/> | <input type="checkbox"/> |

If you answer 'Yes' to either part of question 3, **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?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

If you answer 'Yes' to question 4 and the deceased

- was entitled to benefit from a single trust, and
 - the value of the assets in that trust was less than £100,000,
- include the value of the trust assets in box 12.2. But if the value is more than £100,000, or there is 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?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

If you answer 'Yes' to question 5 include the value of the overseas assets in box 12.5. But if the value of the overseas assets is more than £75,000, **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 the deceased's own benefit or did not pay out to the estate?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

If you answer 'Yes' to question 6, you must also answer question 9.

7. Was the deceased a member of a pension scheme or did they have a personal pension policy from which they had not taken their full retirement benefits before the date of death? No Yes
If you answer 'Yes' to question 7, you must also answer question 10.
8. a. Was the deceased entitled to receive payments from a pension which continued to be paid after they had died (other than arrears of pension)?
 b. Was a lump sum payable under a pension scheme or pension policy as a result of the death?
If you answer 'Yes' to question 8, see IHT206 to find out how to include the asset in section 11.

Do not answer questions 9 or 10 unless you answered 'Yes' to questions 6 or 7.

9. Within seven years of the death, did the deceased
- a. pay any premium on a life insurance policy under which the benefit is payable other than to the estate, or to the spouse or civil partner of the deceased, *and if so*
 b. did they buy an annuity at any time?
If you answer 'Yes' to question 9(a), see IHT206 to find out how to include the premiums paid on this form. If you answer 'Yes' to both question 9(a) & 9(b), stop filling in this form. You will need to fill in form IHT400 instead.
10. At a time when they were in poor health or terminally ill, did the deceased change their pension scheme or personal pension policy so as to
- a. dispose of any of the benefits payable, or
 b. make any change to the benefits to which they were entitled?
If you answer 'Yes' to question 10(a) or 10(b), stop filling in this form. You will need to fill in form IHT400 instead.

11. Deceased's own assets (including jointly owned assets NOT passing by survivorship - see IHT206)

- You must include the gross value for each item below, before deduction of any exemption or relief.
- You must include all the assets that were part of the deceased's estate as at the date of death, ignoring any change that may take place through an Instrument of Variation made after the death.
- You must make full enquiries so that you can show that the figures that you give in this form are right. If you cannot find out the value for an item, you may include your best estimate. Tick the box to show estimates "✓"

11.1	Cash, including money in banks, building societies and National Savings	11.1	£	<input type="checkbox"/>
11.2	Household and personal goods	11.2	£	<input type="checkbox"/>
11.3	Stocks and shares quoted on the Stock Exchange	11.3	£	<input type="checkbox"/>
11.4	Stocks and shares not quoted on the Stock Exchange	11.4	£	<input type="checkbox"/>
11.5	Insurance policies, including bonuses and mortgage protection policies	11.5	£	<input type="checkbox"/>
11.6	Money owed to the person who has died	11.6	£	<input type="checkbox"/>
11.7	Partnership and business interests	11.7	£	<input type="checkbox"/>
11.8	Freehold/leasehold residence of the person who has died Address (including postcode)	11.8	£	<input type="checkbox"/>
11.9	Other freehold/leasehold residential property Address (including postcode)	11.9	£	<input type="checkbox"/>
11.10	Other land and buildings Address/location	11.10	£	<input type="checkbox"/>
11.11	Any other assets not included above	11.11	£	<input type="checkbox"/>
Total estate for which a grant is required (sum of boxes 11.1 to 11.11)		A	£	

12. Other assets forming part of the estate

Tick the box to show estimates "✓"

12.1	Gifts and other lifetime transfers (after deduction of exemptions)	12.1	£	<input type="checkbox"/>
	<i>Details of gifts</i>			
12.2	Assets held in trust for the benefit of the deceased	12.2	£	<input type="checkbox"/>
	<i>Details of trust</i>			
12.3	Share of joint assets passing automatically to the surviving joint owner	12.3	£	<input type="checkbox"/>
	<i>Details of joint assets</i>			
12.4	Nominated assets	12.4	£	<input type="checkbox"/>
12.5	Assets outside the United Kingdom (value in £ sterling)	12.5	£	<input type="checkbox"/>
	Total (sum of boxes 12.1 to 12.5)	B	£	
	Gross estate for inheritance tax (A + B)	C	£	
13.	Debts of the estate			
13.1	Funeral expenses	13.1	£	<input type="checkbox"/>
13.2	Mortgage or share of a mortgage on a property in Section 11	13.2	£	<input type="checkbox"/>
13.3	Other debts owed by the deceased in the UK	13.3	£	<input type="checkbox"/>
	Total debts owing in the UK (sum of boxes 13.1 to 13.3)	D	£	
13.4	Debts payable out of trust assets	13.4	£	<input type="checkbox"/>
13.5	Share of mortgage on a property owned as a joint asset	13.5	£	<input type="checkbox"/>
13.6	Share of other debts payable out of joint assets	13.6	£	<input type="checkbox"/>
13.7	Debts owing to persons outside the UK	13.7	£	<input type="checkbox"/>
	Total of other debts (sum of boxes 13.4 to 13.7)	E	£	
	Total debts (D + E)	F	£	
	Net estate for inheritance tax (C - F)	G	£	

14. Use this space to provide any other information we have asked for or you would like taken into account.

15. Exemptions (you should read IHT206 before filling in this section)

In the box below, deduct any exemption for assets passing on death to

- the spouse or civil partner of the deceased, or
- a UK charity or for national purposes

Describe the extent of the exemption deducted. If for charities, etc give the name of the charity(s) or other organisation(s) benefiting. Where exemptions are deducted for particular assets, list those assets and show the amount deducted.

15.1

	H £

Net qualifying value for excepted estates (G - H)

J £

15.2 Tax district and/or income tax reference number

15.2

If the value in box J is more than the excepted estate limit, you must fill in form IHT400.

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 us if, taking all the omissions and changes into account,

- the figure at box G is now higher than the inheritance tax threshold, **and**
- there are no exemptions to deduct which keep the value at box J below the inheritance tax threshold.

If, at any time, the value at box J is more than the inheritance tax threshold, you must list any new items and the items that have changed in a Corrective Account (form C4) and send it to us with a copy of this form along with a cheque for the tax that has become payable.

The issue of the grant does not mean that there is no inheritance tax due on this estate.

To the best of my/our knowledge and belief, the information I/we have given in this form is correct and complete. I/We have read and understand the statements above.

I/We understand that I/we may have to pay financial penalties if the answers to the questions or figures that I/we give in this form are wrong because of my/our negligence or fraud, OR if the estate fails to qualify as an excepted estate and I/we do not deliver a corrective account within 6 months of the failure coming to my/our notice.

Full name and address	
Signature	Date

Full name and address	
Signature	Date

Full name and address	
Signature	Date

Full name and address	
Signature	Date

Summary

Gross estate in the United Kingdom passing under Will or by intestacy

A £

Debts in the United Kingdom owed by the deceased alone

D £

Net estate in the United Kingdom

(A - D)

K £