



Read the notes in booklet IHT206(2006) to help you fill in this form

Fill in this version of this form only when the person died on or after 1 September 2006.

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:

- the excepted estate limit
two times the excepted estate limit and form IHT217 is attached (for deaths on or after 6 April 2010 only), or
£1,000,000 and there is no Inheritance Tax to pay because of spouse, civil partner or charity exemption.

1. About the person who has died

Title 1.1, Surname 1.2, First name(s) 1.3, Date of death DD MM YYYY 1.4

Marital or civil partnership status 1.5. Write whichever is appropriate a, b, c or d in the box. 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 if known 1.7

About the estate

2. In the seven years before they died, did the deceased: a. make any gifts or other transfers totalling more than £3,000 per year... b. give up the right to benefit from any assets held in trust... No Yes

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 instead.

3. Did the deceased make any of the following: a. a gift, on or after 18 March 1986... b. a gift, on or after 18 March 1986... c. an election on form IHT500... 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 £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.

No Yes

7. Did the deceased have any kind of pension arrangement other than the State Pension?

If you answered 'No', go to the next section 'Deceased's assets at the date of death'

8. Did the deceased:

- receive benefits from an alternatively secured pension fund as the original scheme member?
- receive benefits from a dependant's pension from an alternatively secured or unsecured pension fund?
- change or dispose of their pension in the 2 years before they died? – ignore any pensions paid to a surviving spouse or civil partner.

If you answered 'Yes' to any part of question 8 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.

9. Assets added to the estate for Inheritance Tax, for which a grant is not required

9.1 Gifts and other lifetime transfers (after deduction of allowable exemptions) made within 7 years of the date of death. Show the date and description of gifts, who they were made to and any exemptions you have deducted in the box below

9.1 £

[Empty box for 9.1 details]

9.2 Deceased's share of joint assets passing automatically to the surviving joint owner. For example, a house owned as joint tenants. 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

9.2 £

[Empty box for 9.2 details]

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

9.3 £

[Empty box for 9.3 details]

9.4 Nominated assets

9.4 £

9.5 Assets outside of the UK

9.5 £

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

A £

10. 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

10.1 £

10.2 Share of other debts payable out of joint assets

10.2 £

10.3 Debts payable out of trust assets

10.3 £

10.4 Debts owing to persons outside of the UK

10.4 £

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

B £

Net value of assets for which a grant is not required (A minus B)

C £

11. Deceased's own assets for which a grant 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 an Instrument of Variation made after the death
- the deceased's share of jointly owned assets **not** passing by survivorship

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

11.1 £

11.2 Household and personal goods

11.2 £

11.3 Stocks and shares quoted on the Stock Exchange

11.3 £

11.4 Stocks and shares not quoted on the Stock Exchange

11.4 £

11.5 Insurance policies, including bonuses and mortgage protection policies

11.5 £

11.6 Money owed to the person who has died

11.6 £

11.7 Partnership and business interests

11.7 £

11.8 Freehold/leasehold residence of the person who has died  
Please show address including postcode in the box below

11.8 £

11.9 Other freehold/leasehold property  
Please show address including postcode in the box below

11.9 £

11.10 Other land and buildings  
Please show address including postcode in the box below

11.10 £

11.11 Any other assets not included above, including any lump sum or continuing payments from a pension scheme

11.11 £

**Gross value of assets for which a grant is required (add together boxes 11.1 to 11.11)**

**D** £

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

12.1 Funeral expenses

12.1 £

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

12.2 £

12.3 Other UK debts owed by the deceased

12.3 £

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

**E** £

**Net estate in the UK for the grant (D minus E)**

**F** £

**Net estate for Inheritance Tax purposes (add together C + F)**

**G** £

**Gross value for Inheritance Tax (A + D)**

**H** £

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

14. Exemptions *please read IHT206(2006) before filling in this section*

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

<b>J</b>	£
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- the surviving spouse or civil partner of the deceased, or
- 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 HMRC charities reference, if available. Where exemptions include particular assets, list those assets and show the amount included*

**Net qualifying value for excepted estates (G minus J)**

<b>K</b>	£
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**If the value in box K is above the excepted estate limit, you must fill in form IHT400 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 IHT 217 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 us if, taking all the omissions and changes into account, the value at **box K** is more than the Inheritance Tax nil rate band (or two times the nil rate band where form IHT217 has been submitted).

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

The issue of the grant 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 3) is less than:**

*tick one box*

- **the excepted estate limit**
- **two times the excepted estate limit and a claim to transfer unused nil rate band (form IHT217) is attached (for deaths on or after 6 April 2010 only), or**
- **£1,000,000 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.**

<i>Full name and address</i>    <i>Signature</i> <span style="float: right;"><i>Date</i></span>	<i>Full name and address</i>    <i>Signature</i> <span style="float: right;"><i>Date</i></span>
<i>Full name and address</i>    <i>Signature</i> <span style="float: right;"><i>Date</i></span>	<i>Full name and address</i>    <i>Signature</i> <span style="float: right;"><i>Date</i></span>

**Keep a copy of this form for your records as we cannot provide you with a copy at a later date.**