

Use this form if the deceased lived in Scotland. If you need help to fill in page 2 of this form please contact the Sheriff Court.

<b>Your name and address</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>Your reference</b> <input type="text"/>  <b>HMRC reference</b> <input type="text"/>
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## About the person who has died

<b>1 Title</b> <input type="text"/>  <b>2 Forename(s)</b> <input type="text"/> <input type="text"/>  <b>3 Surname</b> <input type="text"/>  <b>4 Address</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <small>Postcode</small>  <b>5 Occupation</b> <input type="text"/>  <b>6 Date of birth DD MM YYYY</b> <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"/>  <b>7 Date of death DD MM YYYY</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>  <b>8 Place of death</b> <input type="text"/>	<b>9 Total estate for Confirmation</b> <input type="text"/> £  <b>10 Full name and address of each executor</b> <i>If nominate, list in the order shown in the will.</i> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <small>Postcode</small>  <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <small>Postcode</small>  <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <small>Postcode</small>
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For Scottish Courts Service use only

20	Recorded in the Court Books of the along with relative Deeds

# Declaration by

1. Who declares that the deceased (full name)

died on the date and at the place shown on page 1

domiciled in

2. That I am

3. That I/  have entered or am about to enter, upon possession and management of the deceased's estate as Executor foresaid along with the said.

4. That I do not know of any testamentary settlement or writing relating to the disposal of the deceased's estate or any part of the deceased's estate other than that mentioned in paragraph 2.

5. That the Inventory (on pages 3 to ) is a full and complete Inventory of the:

- heritable estate in Scotland belonging to the deceased or the destination of which (s)he had the power to and did evacuate
- moveable estate of the deceased in Scotland
- real and personal estate of the deceased in England and Wales and in Northern Ireland
- estate of the deceased situated elsewhere

including property, other than settled property, over which (s)he had and exercised an absolute power of disposal.

6. That Confirmation of the estate in Scotland, England and Wales and Northern Ireland amounting in value to

£  is required.

**To the best of my knowledge and belief the information I have given in this form is correct and complete.**

Signature

Date DD MM YYYY

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## Warning to Executors

**You may be liable to penalties or prosecution if you fail to make full enquiries and to include all property on which Inheritance Tax is payable.**



## Value of estate for Confirmation

11	Gross value of estate	£
12	Less funeral expenses	£
13	Less standard security or mortgage	£
14	Less other debts and liabilities	£
15	Net value of estate <i>Box 11 minus box 12 minus box 13 minus box 14</i>	£

## About the deceased

16 Have you filled in form IHT400 *Inheritance Tax account*?

Yes  If Yes, go to question 24

No  If No, go to question 17

17 Please tell us which of the following applied to the deceased at the time of death *tick only one box*

Married or in a civil partnership	<input type="checkbox"/>	Single	<input type="checkbox"/>
Divorced or former civil partner	<input type="checkbox"/>	Widowed or surviving civil partner	<input type="checkbox"/>

18 Tell us if the deceased had surviving relatives *tick the appropriate box(es)*

Spouse or civil partner	<input type="checkbox"/>	Parent	<input type="checkbox"/>
Brothers or sisters	<input type="checkbox"/>		

19 Tell us the number of children and/or grandchildren who survived the deceased

Children  Grandchildren

20 Tell us the Unique Taxpayer reference and National Insurance number for the deceased

Unique Taxpayer reference (UTR) National Insurance number

<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"/> <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"/>	<input type="text"/> <input type="text"/>
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## About the estate

21	<b>Gross value of estate for Inheritance Tax</b> <i>See page 14 of the notes C3(2006)</i>	£	0.00
22	<b>Net value of estate for Inheritance Tax</b>	£	0.00
23	<b>Net qualifying value of estate</b>	£	0.00
24	<b>For Inheritance Tax is the estate</b>		
	• an excepted estate?	No <input type="checkbox"/>	Yes <input type="checkbox"/> <b>D</b>
	• an excepted estate with transferable nil rate band where form IHT217 has been completed? <i>(for deaths on or after 6 April 2010 only)</i>	No <input type="checkbox"/>	Yes <input type="checkbox"/> <b>E</b>
	• an exempt and excepted estate?	No <input type="checkbox"/>	Yes <input type="checkbox"/> <b>E</b>
	• an estate where form IHT400 has been sent to HMRC?	No <input type="checkbox"/>	Yes <input type="checkbox"/> <b>F</b>

## Summary of amount to be paid before Confirmation

25	<b>Total tax and interest now being paid</b>		
	Copy amount from form:		
	• IHT400, box 117		
	• IHT400 Calculation, box 64 or		
	• IHT430, box 28		
	as appropriate.		
	If there is no tax to pay, please enter '0'.	£	0.00

## For HMRC use only

Received this day the sum of £  for Inheritance Tax and interest.

HMRC Inheritance Tax stamp

*For Commissioners of HM Revenue & Customs*

The stamp and receipt are provisional. The Inventory will be examined after it has been recorded and the amount of tax will then be adjusted if appropriate.