

NAME OF DECEASED

DATE OF BIRTH - DATE OF DEATH

DECEASED'S ASSETS AT THE DATE OF DEATH

	£	File ref	Valuation Information
Assets added to the estate for Inheritance Tax for which a grant of representation is not required			
9.1	Gifts and lifetime transfers		ENTER VALUE
9.2	Share of joint assets passing automatically (held as Joint Tenants)		ENTER VALUE
	ADDRESS		ENTER VALUE
	JOINT BANK ACCOUNT		ENTER VALUE
9.3	Assets held in trust		ENTER VALUE
9.4	Nominated assets		ENTER VALUE
9.5	Assets outside of UK		ENTER VALUE

BOX A - Gross value of assets for which grant not required (SUM OF 9.1 TO 9.5)

Debts payable out of the assets totalled in box A

10.1	Share of mortgage (held as Joint Tenants)		ENTER VALUE
10.2	Share of other debts		ENTER VALUE
10.3	Debts payable out of trust assets		ENTER VALUE
10.4	Debts payable to persons outside of the UK		ENTER VALUE

BOX B - Total debts payable out of assets in 9.1-9.5 (SUM OF 10.1 TO 10.4)

BOX C - Net value of assets for which grant is not required (A-B)

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

11.1	Cash, including money in banks, building societies and National Savings		
	ISA		
	BANK ACCOUNT 1		ENTER VALUE
	BANK ACCOUNT 2		ENTER VALUE
	CAPITAL INVESTMENT BOND		ENTER VALUE
	MANAGED POLICY		ENTER VALUE
	INVESTMENT		ENTER VALUE
	PREMIUM BONDS		ENTER VALUE
	BUILDING SOCIETY ACCOUNT		ENTER VALUE
	SAVINGS ACCOUNT		ENTER VALUE

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11.2 Household and personal goods CAR HOUSEHOLD AND PERSONAL GOODS	ENTER VALUE ENTER VALUE <input type="text"/>		
11.3 Stocks and shares quoted on the SE SHARE NAME, NUMBER, VALUE	ENTER VALUE <input type="text"/>		
11.4 Stocks and shares not quoted on the SE	ENTER VALUE		
11.5 Insurance policies, including bonuses and mortgage protection policies	ENTER VALUE		
11.6 Money owed to the person who has died	ENTER VALUE		
11.7 Partnership and business interests	ENTER VALUE		
11.8 Value of freehold/leasehold in sole name or held as Tenants in Common ADDRESS OF ANY PROPERTY OWNED	ENTER VALUE ENTER VALUE <input type="text"/>		
11.9 Value of freehold/leasehold in sole name	ENTER VALUE		
11.10 Value of other land and buildings in sole name	ENTER VALUE		
11.11 Any other assets not included above, refunds, Income Tax repayments HMRC REFUNDS OVERPAYMENTS	ENTER VALUE ENTER VALUE ENTER VALUE <input type="text"/>		
BOX D - Gross value of assets for which a grant is required (SUM OF 11.1 TO 11.11)	<input type="text"/>		

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

12.1 Funeral expenses	ENTER VALUE		
12.2 Mortgage or share of mortgage (held in sole name or Tenants in Common)	ENTER VALUE		
12.3 Other UK debts CAR FINANCE BILLS CREDIT CARDS/LOANS	ENTER VALUE ENTER VALUE ENTER VALUE ENTER VALUE <input type="text"/>		
BOX E - Total debts payable out of assets in boxes 11.1 to 11.11 (SUM OF 12.1 TO 12.3)	<input type="text"/>		

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Valuation Information

BOX F - Net estate in the UK for the grant of representation (D-E)	
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BOX G - Net estate for Inheritance Tax purposes (C+F)	
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BOX H - Gross value for Inheritance Tax purposes (A+D)	
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BOX J - Exemption for assets passing to surviving spouse	ENTER VALUE
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BOX K - Net qualifying value for excepted estates (G-J)	
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Complete the net value of any assets passing to spouse or civil partner in the will or via intestacy rules

- 1 Enter all values as positive even if debts
- 2 Remember you are only including the deceased's share so if a property is worth £250,000 held as joint tenants include £125,000
- 3 Examples are in GREY, you can amend or write over these to suit your circumstances
- 4 Do not enter any values in RED BOXES as these are automatically calculated in the spreadsheet. If you are using the printed form the wording shows you how to calculate each box.
- 5 Use the boxes at the base of the sheet as required for the IHT205 and Probate Application Form
- 6 Use the reference columns to tie back to your Master Physical File in the event of an HMRC inspection/query.
- 7 Sense check your work at the end, do the boxes add up with a calculator? Remember you are responsible for the accuracy of the calculation.