



HM Revenue
& Customs

Bernhard Herbert Schmeilzl
[REDACTED]
Regensburg
Germany

**Trusts & Estates
Inheritance Tax**
Castle Meadow Road
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Nottingham
Nottingham
NG2 1BB

Phone 0300 123 1072
Monday to Friday 9.00 to 17.00

Fax 03000 562 704

Web www.gov.uk

DX 701 201
Nottingham 4

Date 20 August 2014
Our ref F100 [REDACTED]
Your ref
Case ref

Dear Mr Schmeilzl

Rolf [REDACTED]

You contacted this office requesting an Inheritance Tax reference for this estate.

The law says that the time limit for delivering an inheritance tax account (IHT400) to HMRC is one year, from the end of the month in which the death occurs. This account is now late and penalties may be chargeable.

If the account cannot be delivered within the next four weeks, please telephone me. If I do not receive the account or hear from you, at the end of the period I will take steps to compel delivery and protect the interests of HMRC.

If you are no longer responsible for administration of this estate, please provide details (including the full name and address) of the person who is.

I look forward to hearing from you.

Yours sincerely,

[REDACTED]
Sarah [REDACTED]

Direct Line 03000

To find out what you can expect from us and what we expect from you go to www.gov.uk/hmrc/your-charter and have a look at 'Your Charter'.

Information is available in large print, audio and Braille formats.
Text Relay service number – 18001



Business Head: Linda Allen