

Example of an entry in the Estate Duty Office Registers

Shown below is an extract from the Register relating to William Whitehouse, a farmer of Springthorpe, Lincolnshire, whose will was proved in the Lincoln Consistory Court (database ref. LNC2) on 17th October 1848. The Register reference is IR26, piece 1823 page 590. The page is shown at the left-hand side and is the original reference used by the EDO. Subsequently, the pages were foliated for filming and the number 181 can just be seen in the right hand corner.

This is actually the second entry on page 590, but to make sense of the page, the column headings have been retained and the first entry removed. Further details that summarise the legacies in the will and record legacy duty payable and received appear on page 591 (not shown).

Interpreting the clerks' writing and abbreviations is not easy. It appears that Thomas Isaac could be a son of the deceased's sister, since "DS" appears against his name. This agrees with the will that describes him as a nephew. Information from a letter referenced 25452/63 indicates that he died 6th April 1859. John Whitehouse's consanguinity is "DB", descendant of the deceased's brother. This also agrees with the will in which he is described as a nephew. John appears to be alive in 1880, as he is mentioned in a letter referenced 25813/80 as having purchased something (not legible to me). Thus, there is a good chance that he will be findable on the 1881 census. The Register also gives dates of death of Mary and John Ford, mentioned in the will. More puzzling is the note 41121/71: "John Whitehouse & his wife living 5 f if the DS lately (illegible) to his illegitimate child of the third (?) mother being liable to £10 H.U. their mother being illegitimate". It is barely comprehensible, but further research might reveal what this is all about.

This entry is unusually helpful and not at all typical, but does go to show that the EDO Registers are worth consulting, just in case information as useful as this turns up.

390	Legacies	Observations	To whom in Trust	For what purpose
51001	William Whitehouse & Springthorpe deceased 1848 - C. Lister Farmer	10 Jan 1848	Adm'n with Will	Ann Whitehouse W. p. / John Whitehouse
1	An Ann's L & changed in Black Plate No 4 & 5			to
2	An Ann's L 10 chp Ca No 425	12 Lab 68 to Wt 7 1/2		to
-	<p>7 to 23820/62 - John Whitehouse living at Springthorpe - John Ford & Mary Ford deceased no date - The same dead, no date John Whitehouse living at 57 p.d.</p> <p>25452/62 of 100 marks, 100 marks - Mary Ford died 13 May/52 John Ford 7 Jan 1850 The same died 6 April 1859 - 100 marks sold for 100. & 100 marks for 100.</p> <p>The same came to the same person John Whitehouse.</p> <p>26104/62 of 100 marks, 100 marks - John Whitehouse & his wife living 4 marks from 100.</p> <p>41111/62 of 100 marks, 100 marks - John Whitehouse & his wife living - 5 marks for 100 marks & 100 marks The same came to the same person John Whitehouse & his wife living.</p>		<p>to after his decease</p> <p>100 (12 Aug 80) 32228 } 80. "Refer to the same" 32228 } 80. "Refer to the same" 32228 } 80. "Refer to the same" 32228 }</p>	to
3	An Ann's L & changed in No 425			to
<p>Gr 25813 } 80 fr. Placette & Robt. Placette. The same Whitehouse One Placette has purchased the 1st p. 100 marks & has (the name) in surplus 100 marks not disposed of before after payment of 100 marks. asking 100 marks.</p> <p>Gr 25813 } 80 fr. Placette & Robt. Placette. The same Whitehouse One Placette has purchased the 1st p. 100 marks & has (the name) in surplus 100 marks not disposed of before after payment of 100 marks. asking 100 marks.</p> <p>Gr 25813 } 80 fr. Placette & Robt. Placette. The same Whitehouse One Placette has purchased the 1st p. 100 marks & has (the name) in surplus 100 marks not disposed of before after payment of 100 marks. asking 100 marks.</p>			<p>Ch 34175/80 Rest used 6/8/80 ref 17/8/80</p> <p>to after his decease</p>	to
		(continued)		

Legatee	Consanguinity	Upon what Contingency, or if in Succession of equal rate	What deemed	Age of Annuitant	Value of Annuities and Bequests	Rate of Duty	Date of Payment	Instalment Annuity	Total Duty
<p>On London 12th Nov 1848 - £2799/50 R</p> <p>Also Spence's 17 Oct 1848 Swan £100 2nd 11 Oct 1848</p> <p>P. Gurnsey & Son 5th 18th Nov 1851 - 18th Jan 1852 to London</p>									
John as Anne	DS	for life - 1/2 yearly ann ^y	55	71 8 1	3	18 May 50	10 8		
		1 st paym ^t at the end		17 7	4	12 Aug 57	10 8		
		1 st 6 mos				23 Aug 52	10 8		
						26 Jan 52	10 8	22 8	
John Whitehouse	DS	for life - 1/2 yearly ann ^y	39	133 15	3	18 May 50	1		
		1 st paym ^t at the end		33 5 7		12 Aug 57	1		
		1 st 6 mos				23 Aug 52	1		
						26 Jan 52	1	4	
John Whitehouse		until young st child Abs ^o from							
		all 16							
John as Anne	DS	for life - 1 st paym ^t at the end	76	32 19 4	3	18 May 50	4 11		
		1 st 6 mos		8 4 6		12 Aug 57	4 11		
						23 Aug 52	4 11		
						26 Jan 52	4 11	19 8	
John as Anne	DS	for life							

PUBLIC RECORD OFFICE

Reference: IR 26/1823

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