

### 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.

590	Legacies	Observations	To whom in Trust	For what purpose
51001	Whitchouse of Springthorpe	10 Jan' Addison with will		
	deed to wife 1848. Eliz. Lincoln Farmer	1848 Ann Whitchouse wife of John White		
1	An Ann <sup>t</sup> £1 f <sup>t</sup> charged on Bank Balance No <sup>t</sup> 425			to
2	An Ann <sup>t</sup> £10 adg on No <sup>t</sup> 125 - 12 Label 68 to 1st July			
	✓ 7/6 23820/62 - John Whitchouse living at Springthorpe - John and Mary his dead no date - John dead. no date John Whitchouse married 57/62 25052/63 of Crambe, Farnham - Mary died 13 May 52 (short of 1 year) 1850 Her execs die 6 April 1859 - Cottages sold for £100. & 4/- to Young & Day the executors & the New Trustee of the executors			
	✓ 26404/63 of Blackett, Farnham - John Whitchouse & his wife living ✓ 26404/63 of Blackett, Farnham - John Whitchouse & his wife living - 5/6/63 held to executors to be transferred to his children & his mother his wife £50/10/- his mother his stepmother whitchouse			
3	An Ann <sup>t</sup> £1 f <sup>t</sup> charged on No <sup>t</sup> 125			
	✓ 25813/80 J. Blackett & Robt of Farnham. That the Whitchouse one of whom (not his stepmother) has deceased. Her execs to be held at her place name in Farnham. Assets not disposed of before after payment of executors defining of any claims No <sup>t</sup> 989/63 to 1/64			
	✓ 39770/80 held to executors to 5/6/63 of illegit. debts and £10 in part of £10. And of her executors £12.10 each			
	✓ 35587/80 J. Blackett & Co. on same subject.			
	(continued)			

