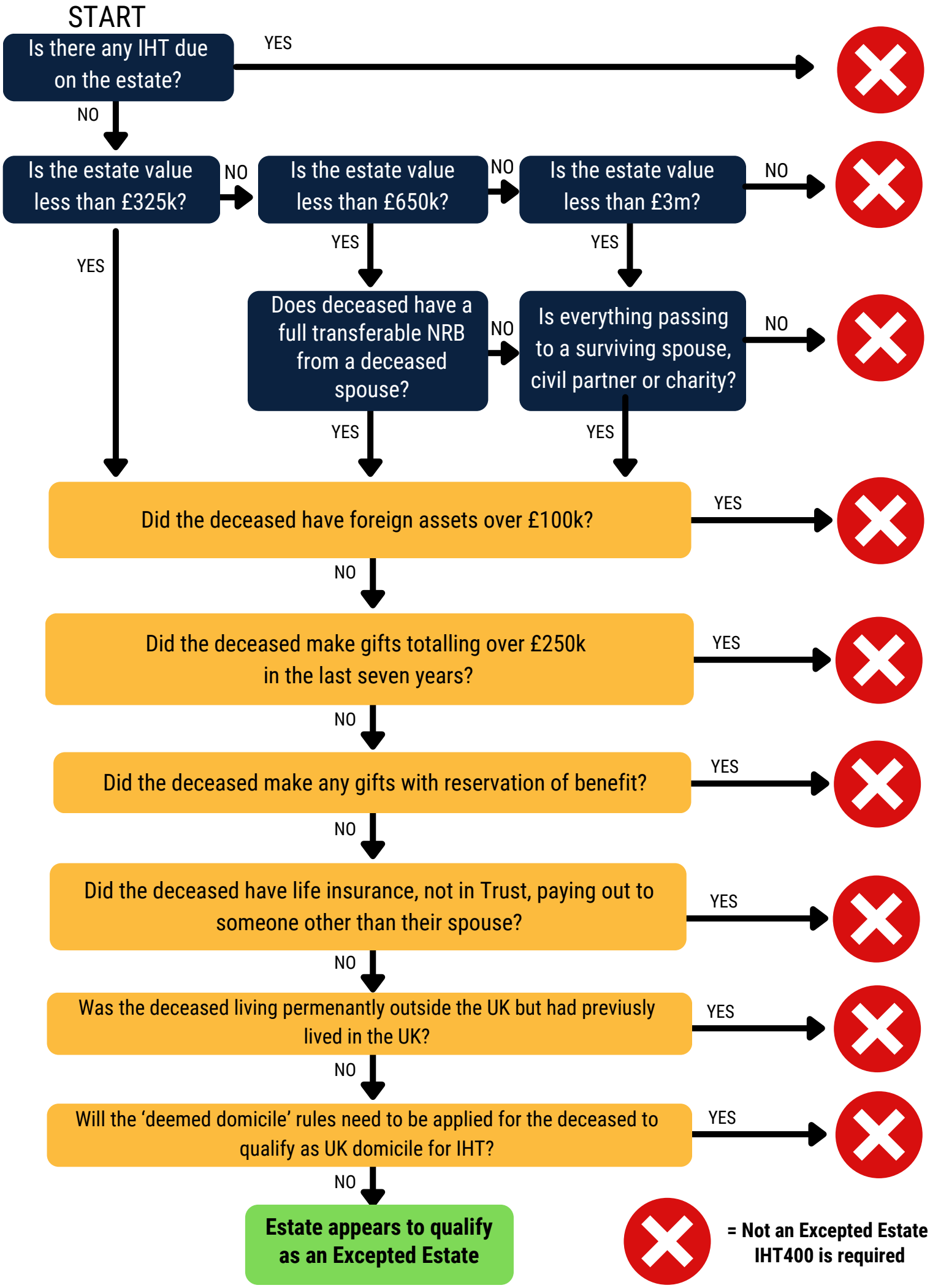Is an IHT 400 required for Probate? (for deaths on or after 01/01/2022)