



Fill in this version of this form only when the person died on or after 1 September 2006. Fill in this form where the person who has died ('the deceased') was domiciled in the United Kingdom at the date of death and the **gross value of the estate for Inheritance Tax:**

- is less than the excepted estate limit, **or**
- is less than £1,000,000 **and** after deduction of liabilities and spouse or civil partner and/or charity exemption **only (taking account of no other relief)** the estate is below the IHT threshold.

About the person who has died

Surname(s) **1.1**

Other name(s) **1.2**

Date of death **1.3** / /
DD MM YYYY

You should read the notes about each question in booklet C3 as you fill in this form. Everyone must answer questions 2 to 10 until or unless directed to fill in form IHT400.

About the estate

2. Within seven years of death did the deceased:

- a. make any gifts or other transfers totalling more than £3,000 per year, other than normal birthday, festive, wedding or civil partnership gifts, **or**
- b. give up the right to benefit from any assets held in trust that were treated as part of their estate for Inheritance Tax purposes (see booklet C3).

*If you answer 'Yes' to either part of question 2, give brief details in box 14 and include the chargeable value of the gifts in box 15.4. But if this value is more than £150,000 or the assets do not qualify as 'specified transfers' (see C3) **stop filling in this form. You will need to fill in form IHT400 instead.***

No Yes

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3. Did the deceased make:

- a. a gift, on or after 18 March 1986, where they continued to benefit from, or had some right to benefit from, or use all or part of the asset, **or**
- b. a gift, on or after 18 March 1986, where the person receiving the gift did not take full possession of it, **or**
- c. an election that an income tax charge should not apply to
- assets the deceased previously owned, but in which they retained a benefit, **or**
 - the deceased's contribution to the purchase price of assets acquired by another person, but in which the deceased retained a benefit?

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*If you answer 'Yes' to any part of question 3, **stop filling in this form. You will need to fill in form IHT400 instead.***

4. Did the deceased have the right to receive the benefit from any assets held in a trust that were treated as part of their estate for Inheritance Tax purposes? (see booklet C3)

If you answer 'Yes' to question 4 and the deceased:

- was entitled to benefit from a single trust, and
- the gross value of the assets in that trust treated as part of their estate was less than £150,000 at the date of death, give brief details in box 14 and include the gross value of the trust assets in box 15.5. But if the value is more than £150,000, or there is more than one trust, **stop filling in this form. You will need to fill in form IHT400 instead.**

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5. Did the deceased own or benefit from any assets outside the UK?

*If you answer 'Yes' to question 5 include the value of the overseas assets in box 15.7. But if the gross value of the overseas assets is more than £100,000, **stop filling in this form. You will need to fill in form IHT400 instead.***

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6. Did the deceased pay premiums on any life insurance policies that were not for the deceased's own benefit or did not pay out to the estate?

If you answer 'Yes' to question 6, you must also answer question 11 unless you answer 'Yes' to question 7 or 8.

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7. Did the deceased benefit from an alternatively secured pension fund (see C3).

*If you answer 'Yes' to question 7, **stop filling in this form. You will need to fill in form IHT400 instead.***

8. Did the deceased benefit under a registered pension scheme, where:
- | | No | Yes |
|---|--------------------------|--------------------------|
| • the benefit was unsecured, and | <input type="checkbox"/> | <input type="checkbox"/> |
| • they acquired the benefit as a relevant dependant of a person who died aged 75 or over? | <input type="checkbox"/> | <input type="checkbox"/> |

If you have answered 'Yes' to question 8 **stop filling in this form. You will need to fill in form IHT400 instead.**

9. Was the deceased a member of a pension scheme or did they have a personal pension policy from which, in either case, they had not taken their full retirement benefits before the date of death?
- | | No | Yes |
|--|--------------------------|--------------------------|
| | <input type="checkbox"/> | <input type="checkbox"/> |

If you answer 'Yes' to question 9, you must also answer question 12.

10. a. Was the person who has died entitled to receive payments from a pension which continued to be paid after they had died (other than arrears of pension) which you have not included in the Inventory form C1?
- | | No | Yes |
|--|--------------------------|--------------------------|
| | <input type="checkbox"/> | <input type="checkbox"/> |
- b. Was a lump sum payable under a pension scheme or pension policy as a result of the death which you have not included in the Inventory form C1?
- | | No | Yes |
|--|--------------------------|--------------------------|
| | <input type="checkbox"/> | <input type="checkbox"/> |

If you answer 'Yes' to question 10, include the value in box 15.2 or explain in box 14 why it is not included.

Do not answer questions 11 or 12 unless you answered 'Yes' to questions 6 or 9.

11. Within seven years of the death, did the deceased:
- | | No | Yes |
|--|--------------------------|--------------------------|
| a. pay any premium on a life insurance policy under which the benefit is payable other than to the estate, or to the spouse or civil partner of the deceased, <i>and if so</i> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. did they buy an annuity at any time? | <input type="checkbox"/> | <input type="checkbox"/> |

If you answer 'Yes' to question 11(a), see booklet C3 to find out how to include the premiums paid on this form.

If you answer 'Yes' to **both** question 11(a) and 11(b), **stop filling in this form. You will need to fill in form IHT400 instead.**

12. At a time when they were in poor health or terminally ill, did the deceased change any pension scheme or personal pension policy so as to:
- | | No | Yes |
|---|--------------------------|--------------------------|
| a. dispose of any of the benefits payable, or | <input type="checkbox"/> | <input type="checkbox"/> |
| b. make any change to the benefits to which they were entitled? | <input type="checkbox"/> | <input type="checkbox"/> |

If you answer 'Yes' to question 12(a) or 12(b), **stop filling in this form. You will need to fill in form IHT400 instead.**

Only answer question 13 if you are deducting spouse or civil partner or charity exemption against the estate.

13. Has the *legitim* fund been either claimed or discharged **in full** following the death?
- | | N/A | No | Yes |
|--|--------------------------|--------------------------|--------------------------|
| | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

If the total value of the *legitim* fund not already claimed or discharged following the death, when added to the remaining chargeable estate exceeds the excepted estate limit, **stop filling in this form, you will need to fill in form IHT400 instead.**

You should calculate the *legitim* on the basis that any not already discharged will be claimed in full. Show this figure and the amount claimed in box 13 and adopt it when calculating the exemption in box D on page 3 (see booklet C3).

Value of undischarged legal rights **13** £

14. If you answer 'Yes' to either questions 2 or 4 use the space below to give details of the gifts or the trust, or for your calculation of legal rights to answer question 13. You may also include here any other information you consider relevant.

15. Summary of estate

You must make full enquiries so that you can show that the figures that you give in this form are right. If you cannot find out the value for an item, you may include your best estimate

Tick the box to show estimates ☐

15.1 Assets Confirmed to (box 1.1 on C1)	15.1	£	<input type="checkbox"/>
15.2 Payments under a pension (not included for Confirmation)	15.2	£	<input type="checkbox"/>
15.3 Share of jointly held UK assets passing automatically to the survivor(s)	15.3	£	<input type="checkbox"/>
15.4 Gifts and other lifetime transfers	15.4	£	<input type="checkbox"/>
15.5 Assets held in trust for the benefit of the deceased (see booklet C3)	15.5	£	<input type="checkbox"/>
15.6 Nominated assets not included for Confirmation (see booklet C3)	15.6	£	<input type="checkbox"/>
15.7 Assets outside the UK including the deceased's share of jointly owned assets	15.7	£	<input type="checkbox"/>
Gross estate for Inheritance Tax (sum of boxes 15.1 to 15.7)	A	£	
Total liabilities	B	£	
Net estate for Inheritance Tax (A minus B)	C	£	

16. Exemptions (you should read booklet C3 before filling in this section)

In the box below, deduct any exemption for assets passing on death to:

- the husband, wife or civil partner of the person who has died, and/or
- a UK charity and/or for national purposes.

You must calculate the exemption on the basis that any undischarged legal rights will be claimed in full. If you are deducting charity exemption etc., give the name of the charity(s) or other organisations benefiting. Where exemptions are deducted for particular assets, list those assets and show the amount deducted.

Continue on page 4

D	£
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Net qualifying value of the estate (C minus D)

E	£
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Carry the values from boxes A, C and E to boxes 3A, 3B and 3C respectively on page 4 of form C1.

If you find something has been left out, or if any of the figures you have given in this form change later on, you only need to tell us if, taking all the omissions and changes into account:

- the figure at box C is now higher than the Inheritance Tax threshold, **and**
- there are no exemptions to deduct which keep the value at box E below the Inheritance Tax threshold.

If at any time, the value at box E exceeds the Inheritance Tax threshold, you must complete a Corrective Account (form C4), which must be signed by all the executors, and send it to us with a cheque for the tax that has become payable.

The issue of Confirmation does not mean that there is no Inheritance Tax due on this estate.

To the best of my knowledge and belief, the information I have given in this form is correct and complete. I have read and understand the statements above.

I understand that I may have to pay financial penalties if the answers to the questions or figures that I give in this form are wrong because of my negligence or fraud, or if the estate fails to qualify as an excepted estate and I do not deliver a corrective account within 6 months of the failure coming to my notice.

Signature

Date