

When to use this form

Fill in this form when Confirmation in Scotland is required to obtain title to additional assets.

Where to send this form

If you are seeking Confirmation of Executor under the Excepted Estates Regulations in Scotland you should send this form directly to the Sheriff Clerk. Otherwise, please send the completed form to the address opposite.

HM Revenue & Customs
Trusts and Estates Inheritance Tax
PO Box 38
Castle Meadow Road
NOTTINGHAM
NG2 1BB
DX 701201
Nottingham 4

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

About the deceased

Deceased's surname

Deceased's first name(s)

Date of death DD MM YYYY

Date of birth DD MM YYYY

Last known address

Postcode

About the person dealing with the estate

Surname

First name(s)

Address

Postcode

Inheritance Tax reference

Your reference

Your phone number

Please continue on the next page

Statement

Please tell us the name and address of each person signing this form.

<p>Full name</p> <input type="text"/>	<p>Full name</p> <input type="text"/>
<p>Address</p> <input type="text"/> <input type="text"/> <input type="text"/> Postcode	<p>Address</p> <input type="text"/> <input type="text"/> <input type="text"/> Postcode
<p>Full name</p> <input type="text"/>	<p>Full name</p> <input type="text"/>
<p>Address</p> <input type="text"/> <input type="text"/> <input type="text"/> Postcode	<p>Address</p> <input type="text"/> <input type="text"/> <input type="text"/> Postcode
<p>Full name</p> <input type="text"/>	<p>Full name</p> <input type="text"/>
<p>Address</p> <input type="text"/> <input type="text"/> <input type="text"/> Postcode	<p>Address</p> <input type="text"/> <input type="text"/> <input type="text"/> Postcode

I/we named above state that:

1. The information given in this Corrective Inventory and any attached schedules is a full statement of all known additions and amendments to the details already given in the original HM Revenue & Customs (HMRC) Account/Inventory.

2. The corrected liabilities are shown on page 4.

3. Confirmation was obtained as an Excepted Estate. *Tick one box*

No Yes

4. The estate with amendments remains as an Excepted Estate. *Tick one box*

No Yes

You should send this form to HMRC before lodging it with the Sheriff Clerk unless you are seeking Confirmation under the Excepted Estates Regulations.

Declaration by

of

Who declares:

1. That the said
(hereinafter referred to as 'the said deceased') died on the date aforementioned at
domiciled in
2. That an Inventory of the estate of the said deceased was recorded in the Court Books of the
on
and Confirmation was granted on
in favour of
3. That the accompanying Additional and Corrective* Inventory is a full and complete Inventory of the estate of the said deceased as ascertained and discovered since the original Inventory was recorded as aforesaid.
4. That Confirmation of the said additional estate in
is now required in favour of

ALL OF WHICH IS TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of Executor Date

20	Recorded in the Court Books of the	
along with relative deeds		Sheriff Clerk Depute

Deceased died testate / intestate*. Value of amended estate for Confirmation £
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(*Delete as appropriate)

Decreases

- List any assets that were wrongly included in the estate, have reduced in value or were wrongly described.
- List any liabilities that were previously left out or where the amount owed has increased.

Use the description that was used in the form C1 Inventory. First list the deductions in estate in Scotland (heritable estate first), then in estate in England and Wales and Northern Ireland and finally in estate elsewhere.

If there is not enough space please use a form C4(S)(C) continuation page

Description	Value as last shown	Corrected value
Add totals from form C4(C)(S)	£	£
Totals	7 £	8 £
Net decrease (box 7 minus box 8 - copy to box 13)	9 £	

Declaration

Each person delivering this inventory must sign to show that they understand the statements below.

To the best of my/our knowledge and belief the information I/we have given and the statements I/we have made in this inventory are correct and complete.

It is a full statement of all known additions and amendments to the details given in the original inventory.

I/we understand that I/we may have to pay financial penalties and face prosecution if I/we give false information.

Signature Date DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Signature Date DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Signature Date DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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Repayment

You only need to fill in this section if a repayment is due.

If you believe that a repayment of tax may be due, please enter the name(s) of the person(s) to whom we should make the cheque payable.

Name(s) *as they should appear on the cheque*

Summary

Aggregate chargeable estate returned:

- on form IHT400 (box 108) or
 - shown on the last calculation from HMRC
- Inheritance Tax dated: *DD MM YYYY*

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that has been paid, or

- net qualifying value from form C5

10 £

Summary of amendments to the estate

Net increase in assets
(from box 3) 11 £

Net decrease in liabilities
(from box 6) 12 £

Net decrease in value
(from box 9) 13 £

Total (box 11 plus box 12 minus box 13) 14 £

Show a negative figure in brackets

Amendments to exemptions and reliefs

Assets on which exemption or relief is deducted	Type of exemption or relief	Adjustments to exemptions/relief £ (+ or -)
Total (<i>show a negative figure in brackets</i>)		15 £ <input type="text"/>

Revised chargeable estate (combined total of boxes 10, 14 & 15) 16 £



If you are filling in this form without the help of a solicitor or other professional adviser and you want us to calculate the tax due please leave boxes 17, 18 and 19 blank.

Tax now due 17 £

Tax previously paid 18 £

Tax payable/repayable as a result of amendment 19 £

For HMRC Inheritance Tax use