



Fill in this form when there is not enough space on the form C4 to list all of the increases or decreases.

Increases in value

List here:

- any assets that have increased in value
- any assets that were not included in the IHT400 - show the previous value as 'NIL'

Description of the asset	A Previous value (as given in the IHT400)	B Amended value	C Increase (B minus A)

Total increases in value of assets 1 £
Carry this figure to box 7 on form C4

Decreases in liabilities, exemptions and reliefs

List here:

- any liabilities that have decreased
- any exemptions or reliefs that have decreased or are not due

Description of the asset	A Previous value (as given in the IHT400)	B Amended value	C Increase (A minus B)

Total decreases in liabilities, exemptions or reliefs 2 £
Carry this figure to box 8 on form C4

Decreases in value

List any assets that have decreased in value here

Description of the asset	A Previous value (as given in the IHT400)	B Amended value	C Decrease (A minus B)

Total decrease in value of assets **3** £

Carry this figure to box 10 on form C4

Increases in liabilities, exemptions and reliefs

List here:

- any liabilities that have increased
- any liabilities that were not included in the IHT400 - show the previous amount as 'NIL'
- any exemptions or reliefs that have increased or are now due

Description of the asset	A Previous value (as given in the IHT400)	B Amended value	C Decrease (B minus A)

Total increase in liabilities, exemptions or reliefs **4** £

Carry this figure to box 11 on form C4