



Do not use this form for deaths on or after 1 January 2022.

Fill in this version of this form only when the person died on or after 1 September 2006 and on or before 31 December 2021. It should be used where the person who has died ('the deceased') was domiciled in the United Kingdom (UK) at the date of death and the gross value of the estate for Inheritance Tax (see box A on page 3) is less than:

- | | |
|---|--------------------------|
| • the excepted estate limit | Tick one box |
| | <input type="checkbox"/> |
| • 2 times the excepted estate limit and form IHT217 is being submitted (for deaths on or after 6 April 2010 only) | <input type="checkbox"/> |
| • £1 million 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 nil rate band | <input type="checkbox"/> |

About the person who has died

Surname

First names

Date of death DD MM YYYY

You should read the notes about each question in booklet C3(2006) (2021) 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

- | | | No | Yes |
|---|--|--------------------------|--------------------------|
| 2. In the 7 years before they died, 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 | | <input type="checkbox"/> | <input type="checkbox"/> |
| 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 | | <input type="checkbox"/> | <input type="checkbox"/> |
| If you answered 'Yes' to either question, give brief details in box 10 and include the chargeable value of the gifts in box 11.4. But if this value is more than £150,000 or the assets do not qualify as 'specified transfers' stop filling in this form. You will need to fill in form IHT400 instead. | | | |
| 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 | | <input type="checkbox"/> | <input type="checkbox"/> |
| b. a gift, on or after 18 March 1986, where the person receiving the gift did not take full possession of it | | <input type="checkbox"/> | <input type="checkbox"/> |
| c. an election on form IHT500 that an Income Tax charge should not apply to: | | | |
| – assets the deceased previously owned, but in which they retained a benefit | | <input type="checkbox"/> | <input type="checkbox"/> |
| – the deceased's contribution to the purchase price of assets acquired by another person, but in which the deceased retained a benefit | | <input type="checkbox"/> | <input type="checkbox"/> |
| If you answered 'Yes' to any part of this question, 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? | | <input type="checkbox"/> | <input type="checkbox"/> |
| If you answered 'Yes' and: | | | |
| • the deceased was entitled to benefit from a single trust | | | |
| • 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 10 and include the gross value of the trust assets in box 11.5 - but if the value was more than £150,000, or there was more than one trust, stop filling in this form - you will need to fill in form IHT400 instead | | | |
| 5. Did the deceased own or benefit from any assets outside the UK? | | <input type="checkbox"/> | <input type="checkbox"/> |
| If you answered 'Yes' include the value of the overseas assets in box 11.7. 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. | | | |

6. Did the deceased pay any premiums on any life insurance policies that were not for their own benefit or did not pay out to the estate and did they buy an annuity at any time? Ignore any policies paid out to a surviving spouse or civil partner.

No	Yes
<input type="checkbox"/>	<input type="checkbox"/>

If you answered 'Yes', stop filling in this form. You will need to fill in form IHT400 instead.

7. Did the deceased have any kind of pension arrangement other than the State Pension?

<input type="checkbox"/>	<input type="checkbox"/>
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If you answered 'Yes', go to question 8. If you answered 'No' go to question 9.

8. Did the deceased:

- receive benefits from an alternatively secured pension fund as the original scheme member?
- receive benefits from a dependant's pension from an alternatively secured or unsecured pension fund?
- change or dispose of their pension benefits in the 2 years before they died? Ignore any pensions paid to a surviving spouse or civil partner.

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

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

Only answer question 9 if you are deducting spouse or civil partner or charity exemption against the estate.

9. 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 9 and adopt it when calculating the exemption in box D on page 3.

Value of undischarged legal rights

9	£	
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10. If you answered 'Yes' to either question 2 or question 4 use the space below to give details of the gifts or the trust, or for your calculation of legal rights to answer question 9. You may also include here any other information you consider relevant.

11. 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.

11.1 Assets Confirmed to (figure from box 11 on C1(2021))	11.1	£
11.2 Payments under a pension (not included for Confirmation)	11.2	£
11.3 Share of jointly held UK assets passing automatically to the survivors	11.3	£
11.4 Gifts and other lifetime transfers	11.4	£
11.5 Assets held in trust for the benefit of the deceased	11.5	£
11.6 Nominated assets not included for Confirmation	11.6	£
11.7 Assets outside the UK including the deceased's share of jointly owned assets	11.7	£
Gross estate for Inheritance Tax (add together boxes 11.1 to 11.7)	A	£
Total liabilities	B	£
Net estate for Inheritance Tax (A minus B)	C	£

12. Exemptions (you should read booklet C3(2006) (2021) before filling in this section)

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

- the husband, wife or civil partner of the person who has died
- a qualifying charity or for national purposes

Do not deduct agricultural or business relief here.

You must calculate the exemption on the basis that any undischarged legal rights will be claimed in full. If you are deducting charity exemption enter the full name of the charity/charities, the country of establishment and the charity's reference if available. Where exemptions are deducted for particular assets, list those assets and show the amount deducted.

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 21, 22 and 23 on page 5 of form C1(2021).

If the value in box E is above the excepted estate limit, you must fill in form IHT400 unless you are claiming a transfer of unused nil rate band.

If you are claiming a transfer of unused nil rate band, you must attach a completed form IHT217 to this form.

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 value at box E is more than the Inheritance Tax nil rate band (or 2 times the nil rate band where form IHT217 has been submitted).

You must then fill in form C4(S) (2021) Corrective Inventory and Account, which must be signed by all of the executors and send it to HMRC Trusts and Estates. You will also need to pay any tax that is due.

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

Declaration

If you give false information, or the estate fails to qualify as an excepted estate and you do not tell HMRC within 6 months of the failure coming to your notice, you may have to pay financial penalties or face prosecution.

I declare to the best of my knowledge and belief that the information I have given on this form is correct and complete.

Signature

Date