



Do not use this form for deaths on or before
31 December 2021.

When to use this form

Fill in this form when Confirmation in Scotland is required to obtain title to additional assets and the deceased died on or after 1 January 2022.

Where to send this form

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

Inheritance Tax
HM Revenue and Customs
BX9 1HT
United Kingdom

Your rights and obligations

HMRC Charter explains what you can expect from us and what we expect from you. For more information go to www.gov.uk/government/publications/hmrc-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

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

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 and 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

If the estate remains an Excepted Estate send this form to the Sheriff Clerk. If the estate is no longer an Excepted Estate send this form to HMRC

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 £
--

(*Delete as appropriate)

Increases

List any assets that have increased in value, were not included in the form C1(2022) Inventory or were wrongly described.

Use the description that was used in the form C1(2022) Inventory. First list the additions 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(S)(C)	£	£
Totals	1 £	2 £
Net increase in assets (box 2 minus box 1 - copy to box 11)	3 £	

List any liabilities where the amount owed has decreased.

Description	Value as last shown	Corrected value
Add totals from form C4(S)(C)	£	£
Totals	4 £	5 £
Net decrease in liabilities (box 4 minus box 5 - copy to box 12)	6 £	

Decreases

List any assets that were wrongly included in the estate, have reduced in value or were wrongly described.

Use the description that was used in the form C1(2022) 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	A Value as last shown	B Corrected value <small>(figure must be less than column A)</small>	C Decrease <small>(A minus B)</small>	
Add totals from form C4(S)(C)	£	£	£	
Totals	£	£	£	
Total decrease in value of assets			7	£

List any liabilities that were previously left out or where the amount owed has increased.

Description	A Value as last shown	B Corrected value	C Increase <small>(B minus A)</small>	
Add totals from form C4(S)(C)	£	£	£	
Totals	£	£	£	
Totals increase in liabilities			8	£
Net decrease in value of the estate (box 7 plus box 8)			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 □□ □□ □□□□	Signature Date DD MM YYYY □□ □□ □□□□	Signature Date DD MM YYYY □□ □□ □□□□
Signature Date DD MM YYYY □□ □□ □□□□	Signature Date DD MM YYYY □□ □□ □□□□	Signature Date DD MM YYYY □□ □□ □□□□

Repayment

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

If we need to repay any overpaid Inheritance Tax we'll make payments directly to a customer's bank account using Faster Payments. The payment will be identified on the bank statement by the Inheritance Tax reference number. Enter the account details here.

Account name

Sort code

Account number

Summary

Aggregate chargeable estate returned:

- on form IHT400 (box 108) or
- shown on the last calculation from HMRC

Inheritance Tax dated: DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

that has been paid, or

- net qualifying value from form C1 (2022)(question 25)

10	£	<input type="text"/>
----	---	----------------------

Summary of amendments to the estate

Net increase in assets (from box 3)

11	£	<input type="text"/>
----	---	----------------------

Net decrease in liabilities (from box 6)

12	£	<input type="text"/>
----	---	----------------------

Net decrease in value (from box 9)

13	£	<input type="text"/>
----	---	----------------------

Total (box 11 plus box 12 minus box 13)

14	£	<input type="text"/>
----	---	----------------------

Show a negative figure in brackets

Amendments to exemptions and reliefs

Assets on which exemption of relief is deducted	Type of exemption or relief	Adjustments to exemptions/relief £ (+ or -)			
Total (show a negative figure in brackets)		<table border="1"><tr><td>15</td><td>£</td><td><input type="text"/></td></tr></table>	15	£	<input type="text"/>
15	£	<input type="text"/>			

Revised chargeable estate (combined total of boxes 10, 14 and 15)

16	£	<input type="text"/>
----	---	----------------------



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 due

17	£	<input type="text"/>
----	---	----------------------

Tax previously paid

18	£	<input type="text"/>
----	---	----------------------

Tax payable/repayable as a result of amendment

19	£	<input type="text"/>
----	---	----------------------

For HMRC Inheritance Tax use
