HM Revenue & Customs

Continuation page for form C4

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	