HM Revenue & Customs

Corrective Account

Fill in this form when too much or too little Inheritance Tax, Capital Transfer Tax or Estate Duty has been paid on form IHT400 Inheritance Tax account. Do not use this form to tell us about changes to the amount of transferable nil-rate band that was available from an earlier death. Instead you should write to us, giving details of what has changed. If there is not enough room on this form please use form C4(C) Continuation page for form C4.

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

1 **Name of deceased**

2 **Inheritance Tax reference**

3 **Date of death** DD MM YYYY

4 **Your reference**

5 **Your phone number**

6 **Name and address of firm or person dealing with the estate**

Name

Address

Postcode

Increases in value

List here any:
- assets that have increased in value
- 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	**7** £		

Decreases in liabilities, exemptions and reliefs

List here any:
- liabilities that have decreased
- 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	**8** £		
Total increases in value of the estate (box 7 plus box 8) If there are no increases enter '0'	**9** £		

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	10 £		

Increases in liabilities, exemptions and reliefs

List here any:
- liabilities that have increased
- liabilities that were not included in the IHT400 – show the previous amount as 'NIL'
- 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 increases in liabilities, exemptions or reliefs	11	£
Total decreases in value of the estate (box 10 plus box 11) – if there are no decreases enter '0'	12	£
Value of the estate as shown on the IHT400 Inheritance Tax account – this is the figure in box 108 on page 10 of the IHT400 or shown on last calculation dated / /	13	£
Value of the estate now (box 13 plus box 9 minus box 12)	14	£

(i) **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 15, 16 and 17 blank.**

Tax now due	15	£
Tax previously paid	16	£
Tax payable/repayable as a result of amendment	17	£

Repayment authority

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
☐☐☐☐☐☐☐☐☐☐☐☐

Declaration

If you give false information you may have to pay a financial penalty and face prosecution.

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

First representative

Signature

Date DD MM YYYY

Third representative

Signature

Date DD MM YYYY

Second representative

Signature

Date DD MM YYYY

Fourth representative

Signature

Date DD MM YYYY