

IHT Template

	Client
Name	
Single or Joint Life?	Single/Joint
If single, unused transferrable NRB	%
If single, unused transferrable RNRB	%
Number of beneficiaries?	
Including direct descendants?	Yes / No
Downsized?	Yes / No

Personal Assets	Client	Spouse	Joint
Main residence	£	£	£
Chattels	£	£	£
Other property	£	£	£
Bank deposits	£	£	£
Building Society	£	£	£
Cash ISA	£	£	
ISAs	£	£	
Shares & Collectives	£	£	£
SP investment bonds (not in Trust)	£	£	£
Premium Bonds	£	£	
Trust with Interest in Possession	£	£	
AIM Portfolio >2 years 50% BR	£	£	
< 2 years 0% BR	£	£	
< 1 year 0% BR	£	£	
Loan Trust (outstanding loan)	£	£	
Other	£	£	

[illegible]

Mortgage on Main Residence	£	£	£
Remaining years of mortgage			
Other Debts e.g. Funeral costs	£	£	£

Business Assets	Client	Spouse	BPR
Business premises	£	£	%
Property rented to 3rd party	£	£	0%
Goodwill plant & machinery	£	£	%
Cash earmarked for business purpose	£	£	%
Surplus cash / Investments	£	£	0%
Business Relief Portfolio >2 years	£	£	100%
< 2 years	£	£	0%
< 1 year	£	£	0%
To spouse on death?	Yes / No	Yes / No	

Growth

Agricultural assets	Client	Spouse
Receiving 100% APR	£	£
Receiving 50% APR	£	£
To spouse on death?	Yes / No	Yes / No

Growth

Pension	Client	Spouse
Lump Sum Death Benefit	£	£

Growth

Life Assurance			
Basis: death of Client, Spouse, JL 1 st or JL 2 nd ?			
Sum Assured	£	£	£
In Trust?	Yes / No	Yes / No	Yes / No

Gifts by Client			
Date	Type	Amount	CLT Tax paid by
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor

Gifts by Spouse			
Date	Type	Amount	CLT Tax paid by
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor
	CLT / PET	£	T'ee / Settlor

	Client	Spouse
On 2 nd death, gift to charity	Yes / No	Yes / No
Amount or Percentage	£ / %	£ / %
Amount / Percentage to charity		

On death, utilise balance NRB into DWT?	Yes / No	Yes / No
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Downsized	
Downsized or sold	
Date home sold	-- / -- / ----
Value of home when sold	£

Mortgage on house	
Interest only?	Yes / No
Interest added?	Yes / No
If Yes, at what rate?	%

Inflation	%
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