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Inheritance Tax **HM Revenue and Customs BX9 1HT** 

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Date IHT reference

3 April 2017

Dear Sir or Madam

Thank you for your letter of 7 February 2017, telling me about changes to the values in this estate.

Even when I include these changes, the value of the estate is still less than the Inheritance Tax nil rate band at the date of death. This means that there is no Inheritance Tax to pay.

If there are any more changes to the estate, we will take all the changes into account to work out if any Inheritance Tax is due.

Yours faithfully





To find out what you can expect from us and what we expect from you go to www.gov.uk/hmrc/your-charter and have a look at 'Your Charter'.

Deputy director: Alison Doyle