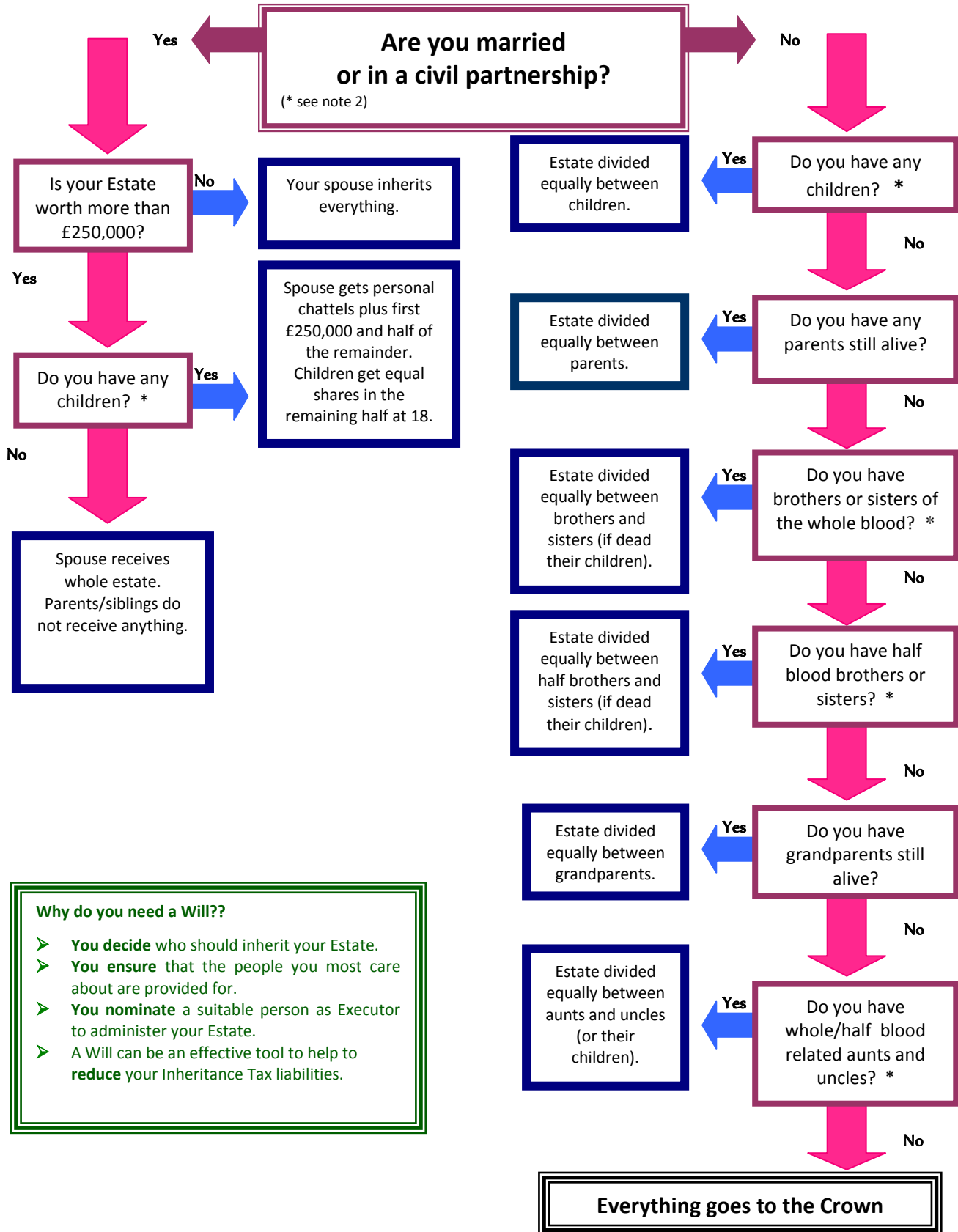


INHERITANCE TAX HEALTH CHECK

Appendix 1 – Intestacy Rules Summary (England and Wales) - from 1st October 2014



Why do you need a Will??

- **You decide** who should inherit your Estate.
- **You ensure** that the people you most care about are provided for.
- **You nominate** a suitable person as Executor to administer your Estate.
- A Will can be an effective tool to help to **reduce** your Inheritance Tax liabilities.

* If these people have died then their children take their place