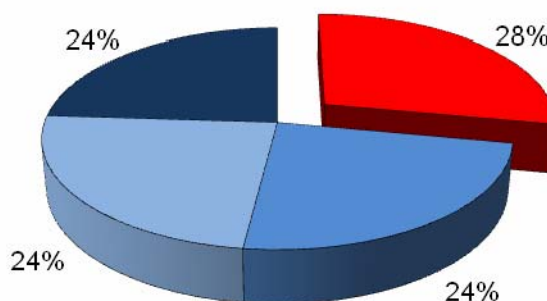


The story of how Alistair may inherit more than each of your own little darlings!

Once upon a time, there was a fairly typical well-to-do family of five people. Mr & Mrs Contented and their three grown-up children - Charles, Annabel and Fiona. The Contented family had an estate worth £2,000,000 (including their home). One day they discovered that on the death of the surviving parent (with no Estate planning in place) a wicked man called Alistair Darling would swoop down on the family and take lots of their money (boo hiss) ...

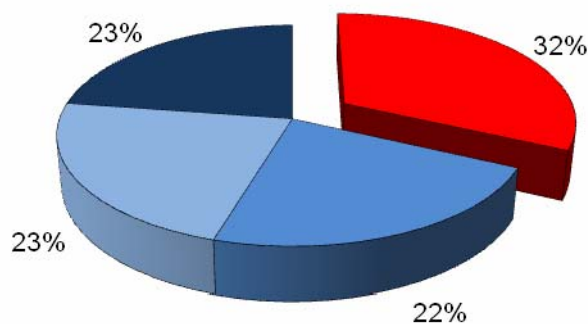
Estate before IHT*	Estate after IHT	Estate distributed as follows	
£2,000,000	£1,440,000	Alistair Darling	£560,000
		Charles	£480,000
		Annabel	£480,000
		Fiona	£480,000



■ Alistair Darling ■ Charles ■ Annabel ■ Fiona

Or, for larger estates

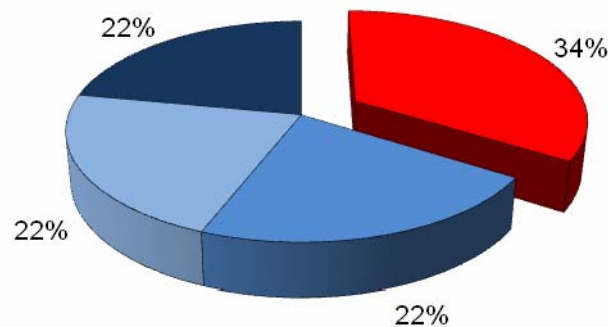
Estate before IHT	Estate after IHT	Estate distributed as follows	
£3,000,000	£2,040,000	Alistair Darling	£960,000
		Charles	£680,000
		Annabel	£680,000
		Fiona	£680,000



■ Alistair Darling ■ Charles ■ Annabel ■ Fiona

*IHT - Inheritance Tax (UK)

Estate before IHT	Estate after IHT	Estate distributed as follows	
£4,000,000	£2,640,000	Alistair Darling	£1,360,000
		Charles	£880,000
		Annabel	£880,000
		Fiona	£880,000



■ Alistair Darling ■ Charles ■ Annabel ■ Fiona

Assumption: The Nil Rate Band is £300,000 and is fully used up by both Mr & Mrs Contented.

The End...?

*Our story does not have to end here for the Contented family! To find out how Charles, Annabel and Fiona get the better of the wicked Alistair Darling, contact **Atkinson Bolton Consulting** where the story can end *happily ever after!**



Atkinson Bolton
Consulting Ltd

*IHT - Inheritance Tax (UK)