

For Calendar Year 2018 or fiscal year beginning (mm/dd) ____ / ____ , 2018, and ending (mm/dd) ____ / ____ , 20 ____

Check Applicable Boxes: Initial Return ☐ Final Return ☐ Amended Return ☐

Is an IA 706 Being Filed? Yes ☐ No ☐ **Is Income Tax Certificate of Acquittance Requested?** Yes ☐ No ☐

Check One: Estate ☐ Grantor Trust ☐ Simple Trust ☐ Complex Trust ☐ Bankruptcy Estate ☐

If trust, check one: Testamentary ☐ Inter Vivos ☐

Name of Estate or Trust _____ FEIN _____

Name and Title of Fiduciary _____ Decedent's SSN _____

Address of Fiduciary (city, state, ZIP) _____

Iowa County in which estate is pending _____ Probate Number _____ Date of Death _____

Name of Attorney _____ Attorney's Phone Number _____

Mailing Address (city, state, ZIP) _____

Authorization is granted to the attorney listed above to receive confidential tax information under Iowa Code Section 421.60 to act as the trust or estate's representative before the Iowa Department of Revenue and to make written or oral presentations on behalf of the trust or estate.

Income

1. Taxable interest income 1. _____
2. Ordinary dividend income 2. _____
3. Income from partnerships and other fiduciaries. Include supporting schedule 3. _____
4. Net rents and royalties 4. _____
5. Net business and farm income (loss). Include schedules C or C-EZ and F, federal form 1040. 5. _____
6. Net gain (loss) from capital assets 6. _____
7. Ordinary gains (losses). Include federal form 4797 7. _____
8. Other income. State nature of income 8. _____
9. Total income. Add lines 1 through 8 9. _____

Deductions

10. Interest. Enter on Schedule D, page 2 10. _____
11. Taxes. Enter on Schedule D, page 2 11. _____
12. Fiduciary fees. Enter on Schedule D, page 2 12. _____
13. Charitable deduction from income in compliance with will or trust instrument 13. _____
14. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2 14. _____
15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2 15. _____
16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2 16. _____
17. Total Deductions. Add lines 10 through 16 17. _____
18. Balance. Subtract line 17 from line 9 18. _____
19. Distributions to beneficiaries. Include federal schedule K-1 for each beneficiary 19. _____
20. Federal Estate tax attributable to income in respect of a decedent (fiduciary's share) 20. _____
21. Total. Add lines 19 and 20 21. _____
22. Taxable income of fiduciary. Subtract line 21 from line 18. **Must be zero on final return.** 22. _____

Computed Tax

23. Compute tax from rate schedule. See page 2 23. _____
24. Iowa lump-sum tax. Include federal Schedule 4972 24. _____
25. Iowa alternative minimum tax. Include IA 1041 Schedule I 25. _____
26. Tax before credits. Add lines 23 through 25 26. _____
27. Personal exemption credit. Enter \$40 or the amount on line 26, whichever is smaller 27. _____
28. Iowa income tax withheld 28. _____
29. Estimated tax paid to date 29. _____
30. Out-of-state or nonresident tax credit. Include copy of out-of-state return and Schedule IA 130 or IA 1041 Schedule C 30. _____
31. Motor fuel tax credit. Include Schedule IA 4136 31. _____
32. Other Credits. Include IA 148 Tax Credits Schedule 32. _____
33. Total Credits. Add lines 27 through 32 33. _____

Tax Due

34. Tax Liability. If line 33 is smaller than line 26, enter the difference 34. _____
35. Refund. If line 33 is larger than line 26, enter the difference 35. _____
36. Penalty and interest 36a. Penalty _____ 36b. Interest _____ Add. Enter total 36. _____
37. Amount Due. Add lines 34 and 36 37. _____

Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467

Sign Here **Declaration:** The undersigned hereby certifies and declares that this return, and any schedules or papers included hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the state of Iowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.

Signature of fiduciary or officer representing fiduciary _____ Date _____

Signature of preparer other than fiduciary _____ Date _____

Preparer's ID Number _____ Address _____

When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.

Schedule A – Background Information: Answer all applicable questions.

1. Date estate was opened or created _____ 2. Decedent's age at death _____
3. Was a decedent's final return filed? Yes ☐ No ☐ 4. Did will of decedent create trust?..... Yes ☐ No ☐
5. Decedent's business or occupation _____
6. Did decedent file IOWA return(s) up to the date of death? ... Yes ☐ No ☐ If no, include earnings statement or explanatory affidavit.
7. Enter decedent's name and address _____
8. Name and Social Security Number of decedent's spouse, if any _____
9. Enter name(s) of executor(s) _____
10. Enter date(s) and amount(s) of executor's fees paid to executor(s) _____
11. Has a prior return of decedent or the estate or trust been subject to federal audit? Yes ☐ No ☐ Is an audit now in process? Yes ☐ No ☐
12. Have expenses of administration or selling expenses been deducted for federal estate tax purposes?..... Yes ☐ No ☐
13. Did you as fiduciary withhold on income distributions made to nonresident beneficiaries? Yes ☐ No ☐
14. Does the estate/trust elect to recognize the gain (loss) on a distribution of property under section IRC 643(e) (3)? Yes ☐ No ☐

Schedule D – Explanation of Expenses

Line Number	Explanation	Amount

Schedule E – Tax Rates**Taxable Income**

Over	But Not Over	Tax Rate		Of Excess Over
\$0	\$1,598	\$0	+	(0.36% X \$0)
\$1,598	\$3,196	\$5.75	+	(0.72% X \$1,598)
\$3,196	\$6,392	\$17.26	+	(2.43% X \$3,196)
\$6,392	\$14,382	\$94.92	+	(4.50% X \$6,392)
\$14,382	\$23,970	\$454.47	+	(6.12% X \$14,382)
\$23,970	\$31,960	\$1,041.26	+	(6.48% X \$23,970)
\$31,960	\$47,940	\$1,559.01	+	(6.80% X \$31,960)
\$47,940	\$71,910	\$2,645.65	+	(7.92% X \$47,940)
\$71,910	over	\$4,544.07	+	(8.98% X \$71,910)

Name of Estate or Trust Shown on IA 1041 _____

Federal Employer ID Number _____

PART I - Iowa Adjustments and Preferences. See instructions

1. Interest from federal Schedule I (Form 1041) 1. _____
2. Taxes from IA 1041 line 11, less federal income tax..... 2. _____
3. Allowable miscellaneous itemized deductions from IA 1041, line 16 3. _____
4. Refund of taxes (exclude Iowa income tax) 4.(_____)
5. Qualified small business stock..... 5. _____
6. Exercise of incentive stock options (excess of AMT income over regular tax income) 6. _____
7. Other estates and trusts [amount from federal Schedule K-1(Form 1041)]..... 7. _____
8. Electing large partnerships [amount from federal Schedule K-1(Form 1065-B)]..... 8. _____
9. Disposition of property (difference between AMT and regular tax gain or loss) 9. _____
10. Depreciation on assets placed in service after 1986 (difference between
regular tax and AMT) 10. _____
11. Passive activities (difference between AMT and regular tax income or loss)..... 11. _____
12. Loss limitations (difference between AMT and regular tax income or loss) 12. _____
13. Circulation costs (difference between regular tax and AMT)..... 13. _____
14. Long-term contracts (difference between AMT and regular tax income)..... 14. _____
15. Mining costs (difference between regular tax and AMT) 15. _____
16. Research and experimental costs (difference between regular tax and AMT) 16. _____
17. Income from certain installment sales before January 1, 1987 17.(_____)
18. Other adjustments, including income-based related adjustments..... 18. _____
19. Total adjustments and preferences. Add lines 1 through 18 19. _____

PART II - Iowa Alternative Minimum Taxable Income

20. Taxable income from IA 1041, line 22..... 20. _____
21. Net operating loss deduction. Do not enter as negative amount..... 21. _____
22. Add lines 19, 20 and 21 22. _____
23. Iowa Alternative Minimum Tax net operating loss deduction. See instructions..... 23. _____
24. Iowa Alternative Minimum Taxable Income. Subtract line 23 from line 22 24. _____

PART III - Iowa Exemption Amount and Iowa Alternative Minimum Tax

- 25. Subtract \$75,000 from line 24. If zero or less, enter zero25. _____
- 26. Multiply line 25 by 25% (0.25)26. _____
- 27. Subtract line 26 from \$17,500. If zero or less, enter zero27. _____
- 28. Subtract line 27 from line 24. If zero or less, enter zero28. _____
- 29. Tentative Iowa Alternative Minimum Tax. Multiply line 28 by 6.7% (0.067)29. _____
- 30. Regular tax less exemption credit. Enter IA 1041, line 23, less \$40. If zero or less, enter zero30. _____
- 31. Iowa Alternative Minimum Tax. Subtract line 30 from line 29; enter here and on IA 1041, line 25. If zero or less, enter zero. See instructions for Iowa Alternative Minimum Tax Limited to Net Worth.....31. _____

PART IV - Nonresidents Only – Complete lines 32-35

- 32. Enter Iowa net income plus Iowa adjustments and preferences. If zero or less enter zero. See instructions.32. _____
- 33. Total net income plus total adjustments and preferences. If zero or less enter zero. See instructions33. _____
- 34. Divide line 32 by line 33 and enter the result to three decimal places. If greater than one, enter one. See instructions34. _____
- 35. Iowa Alternative Minimum Tax. Multiply line 31 by line 34. Enter here and on IA 1041, line 25. See instructions.....35. _____

Name(s) _____ SSN or FEIN _____

Part I – Nonrefundable Tax Credits

	A Tax Credit Code	B Certificate Number (if applicable)	C Amount Carried Forward from Prior Year	D Current Year Amount (earned or received from pass- through entity)	E Total Available (C+D=E)	F Current Year Amount Applied (may not exceed total tax liability)	G Expired Amount	H Amount Carried Forward to Future Years (E-F-G=H)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

Part I Total – Sum column F and enter on line 52 of IA 1040, line 10
of IA 1040C, or line 2 of schedule C1 of IA 1120 _____**Part II – Refundable Tax Credits**

	I Tax Credit Code	J Certificate Number (if applicable)	K Current Year Amount (earned or received from pass-through entity)
11			
12			
13			
14			
15			
16			
17			

Part II Total - Sum column K and enter on line 62
of IA 1040, line 14 of IA 1040C, or line 3 of
schedule C1 of IA 1120 _____**Part III – Total Credits**Sum Part I and Part II Totals.
Enter on line 16 of the IA 1120F, line 32 of
IA 1041, or the miscellaneous line of the
Iowa Insurance Premium Tax Return.**Part III Total** _____**Part IV – Pass-Through Entity Information from Schedule K-1**

L Line Number from Part I or Part II	M Pass-Through Entity Name	N Pass-Through Entity FEIN	O Taxpayer's Share of Tax Credit from Pass-Through Entity

Name(s) _____ SSN or FEIN _____

Industry in Which Researching Entity is Engaged (see instructions) _____

Pass-Through Entity (if applicable) _____

Pass-Through FEIN _____ Tax Period Ending Date _____

PART I – Calculation of U.S. Qualified Research Expenses

1. Did the researching entity claim the federal research credit for this same tax year?
Yes ☐ Continue to Part I, line 2 (if pass-through only, continue to Part II, line 32).
No ☐ Taxpayer is not eligible for the Iowa Research Activities Tax Credit. Stop.
2. Certain amounts paid or incurred to energy consortia2. _____
3. Basic research payments to qualified organizations3. _____
4. Qualified organization base period amount.....4. _____
5. Wages for qualified research services5. _____
6. Cost of supplies used in conducting qualified research6. _____
7. Rental or lease costs of computers used in conducting qualified research.....7. _____
8. Applicable portion of contract research expenses.....8. _____
9. Total qualified research expenses. Add lines 5 through 8.....9. _____
10. Fixed-base percentage to four decimals, but not more than 16.00%..... 10. _____ %
11. Average U.S. annual gross receipts for tax years 2014 through 2017 11. _____
12. Multiply line 11 by the percentage on line 10 12. _____
13. Subtract line 12 from line 9. If zero or less, enter zero 13. _____
14. Multiply line 9 by 50% (0.5) 14. _____
15. Enter the smaller of line 13 or line 14 15. _____
16. Total allowable U.S. qualified research expenses. Add lines 2 and 15..... 16. _____

PART II – Calculation of Tax Credit Based on Percentage of Research Occurring within Iowa

17. Basic research payments to qualified organizations in Iowa 17. _____
18. Iowa apportioned qualified organization base period amount 18. _____
19. Subtract line 18 from line 17. If zero or less, enter zero 19. _____
20. Multiply line 19 by 6.5% (0.065) 20. _____
21. Wages for qualified research services performed in Iowa 21. _____
22. Cost of supplies used in conducting qualified research in Iowa 22. _____
23. Rental or lease costs of computers used in conducting qualified research
in Iowa..... 23. _____
24. Applicable portion of contract research expenses incurred in Iowa..... 24. _____
25. Total Iowa qualified research expenses. Add lines 21 through 24..... 25. _____
26. Total U.S. qualified research expenses. Add lines 2 and 9 26. _____
27. Iowa share of research. Divide line 25 by line 26, enter percentage to four
decimals (ex. 72.18%)..... 27. _____ %
28. Expenses allocable to Iowa. Multiply line 16 by the percentage on line 27 28. _____
29. Multiply line 28 by 6.5% (0.065) 29. _____

30. Iowa Research Activities Tax Credit. Add lines 20 and 29.
Enter in column K of Part II on the IA 148 Tax Credits Schedule 30. _____
31. Supplemental Research Activities Tax Credit. See instructions. Enter in column K
of Part II on the IA 148 and include the tax credit certificate number in column J .. 31. _____
32. Pass-through Iowa Research Activities Tax Credit received from partnership,
LLC, S corporation, estate, or trust. Enter on Part II and Part IV of the IA 148..... 32. _____
33. Pass-through Supplemental Research Activities Tax Credit received from
partnership, LLC, S corporation, estate, or trust. Enter on Part II and Part IV
of the IA 148 and include the tax credit certificate number 33. _____

IA 148 Tax Credits Schedule must be completed.

Name(s) _____ SSN or FEIN _____

Pass-Through Entity (if applicable) _____

Pass-Through FEIN _____ Tax Period Ending Date _____

Tax credit certificate number for 260E agreement with a community college _____

If you claimed the New Jobs Tax Credit under this agreement in a prior tax year, you are NOT eligible to claim it again for the same new jobs.

Part I - Eligibility for New Jobs Tax Credit

1. Base employment level at the location with the 260E agreement 1. _____
2. Number of new jobs directly resulting from the project covered by the agreement for which the tax credit is being claimed from line 1 of Schedule A... 2. _____
3. Number of new jobs directly related to the jobs in line 2 for which the tax credit is being claimed from line 1 of Schedule B..... 3. _____
4. Total new jobs claimed. Add lines 2 and 3. If partial jobs were reported, round down to the nearest whole number 4. _____
5. Total employment level in the current tax year at the location with the 260E agreement 5. _____
6. Total employment gain at the location with the 260E agreement. Subtract line 1 from line 5..... 6. _____
7. Total eligible new jobs. Enter the smaller of line 4 or line 6..... 7. _____
8. Increased employment percentage. Divide line 7 by line 1 and round to three decimals (ex. 10.3%). If line 1 equals zero, report 10.0%. If this number is less than 10.0%, you are not eligible for the New Jobs Tax Credit for this tax year; do not claim this tax credit..... 8. _____ %

Part II - Calculation of the New Jobs Tax Credit

9. Qualifying taxable wages for new jobs for which the tax credit is being claimed in tax year 2018. Add total qualifying taxable wages from line 2 of Schedule A and line 2 of Schedule B 9. _____
10. New Jobs Tax Credit. Multiply line 9 by the tax credit rate of 6% (0.06). Enter in column D of Part I on the IA 148 Tax Credits Schedule 10. _____

Part III - Pass-through or Carryforward of the New Jobs Tax Credit

11. Pass-through New Jobs Tax Credit from partnership, LLC, S corporation, estate or trust. Enter in column D of Part I and complete Part IV on the IA 148 Tax Credits Schedule 11. _____
12. Carryforward of New Jobs Tax Credit from tax year 2017 under the tax credit certificate number listed above. Enter in column C of Part I on the IA 148 Tax Credits Schedule 12. _____

IA 148 Tax Credits Schedule must be completed.

1. Total New Jobs (sum column E Hours Share). Enter on line 2 of the IA 133 1. _____

2. Total Qualifying Taxable Wages (sum column F)..... 2. _____

[illegible]

- 41-133b (07/16/18)

For calendar year 2018 or tax year beginning _____, 2018, ending _____, 20____

Name of Estate or Trust: _____ Federal Employer Identification Number (FEIN): _____

Part I Tax Return Information

1. Total income (IA 1041, line 9)1. _____
2. Taxable income of fiduciary (IA 1041, line 22)2. _____
3. Tax liability (IA 1041, line 34)3. _____
4. Refund (IA 1041, line 35)4. _____
5. Amount due (IA 1041, line 37)5. _____

Part II Declaration of Fiduciary (Be sure to keep a copy of the tax return)

6. ☐ I do not want direct debit.
7. ☐ I authorize the Iowa Department of Revenue (IDR) and its designated financial agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated below for payment of the fiduciary Iowa taxes owed on this return, and the financial institution to debit the entry to this account on _____ (the payment/settlement date). I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. This authorization is to remain in full force and effect until I notify the IDR to terminate the authorization. To revoke (cancel) a payment, I must contact IDR at (515) 281-3114 or idrift@iowa.gov. Payment cancellation requests must be received no later than 5 business days prior to the payment/settlement date.

Note: This electronic withdrawal from your bank account will be identified with the ACH Company ID 4426004574. If you currently have a debit block on this account, contact your financial institution to request that they allow a withdrawal from your bank account by this ACH Company ID.

Routing Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

 The first two digits must be 01 through 12 or 21 through 32.Account Number

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Type of Account: Savings ☐ Checking ☐Will this payment come from an account outside the United States? Yes ☐ No ☐

Under penalties of perjury, I declare that I am the fiduciary or officer representing the fiduciary and that I have examined the information on this electronic 2018 Iowa fiduciary income tax return, including any schedules, attachments, and statements, and certify to the best of my knowledge and belief, it is true, correct and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of this electronic fiduciary tax return. I consent that this return, including accompanying schedules, attachments, and statements be sent to Iowa Department of Revenue (IDR) through the Internal Revenue Service (IRS) by the Electronic Return Originator (ERO). In addition, by using software to prepare and transmit this return electronically, I consent to the disclosure to Iowa of all information pertaining to the transmission of this tax return electronically. I authorize IDR to inform the ERO and/or transmitter when this electronic return has been accepted. In the event that it is rejected, I authorize IDR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if IDR does not receive full and timely payment of its tax liability, the fiduciary will remain liable for the tax liability and all applicable penalties and interest. I declare that the information shown in Part II is correct. If the processing of this return or direct debit is delayed, I authorize IDR to disclose to the ERO and/or transmitter the reason(s) for the delay. I understand that this declaration with required attachments must be forwarded upon request to the IDR.

Fiduciary's Signature: _____ Date: _____ Title: _____

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer

I declare that I have reviewed the above fiduciary's return and that entries on form IA 8453-F are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. I have obtained the fiduciary's signature before submitting this return to the IRS. I have provided the fiduciary with a copy of all forms and information to be filed with IDR and have followed all other requirements described in the Iowa Modernized e-File (MeF) Information for e-File Providers publication. I understand that the original form IA 8453-F should not be sent to IDR, but must be retained by the ERO for a period of three years from the due date of the return or the filing date, whichever is later, to which the IA 8453-F relates was filed. I will make a copy available to IDR upon request. If I am a paid preparer, under penalties of perjury, I declare that I have examined the above fiduciary return and accompanying schedules, attachments, and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I have based this declaration on all information available to me.

ERO Signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO PTIN
Firm's name (or yours if self-employed)				FEIN
Address and zip code				Phone Number ()
Paid Preparer Signature	Date	Check if self-employed <input type="checkbox"/>		Preparer PTIN
Firm's name (or yours if self-employed)				FEIN
Address and zip code				Phone Number ()