

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)

