

For Calendar Year 2023 or tax year beginning

▶ to ▶

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Initial Return **Final Return** **Amended Return (Include IA 102)** **Section 645 Election** **Short Period**

Return Type (Check Applicable Boxes:)

▶ ▶ ▶ ▶ ▶

Tax Certificate of Acquittance Requested?

Yes **No**

▶ ▶

Is an IA 706 being filed?

▶ ▶

Estate **Grantor Trust** **Simple Trust** **Complex Trust** **Bankruptcy Estate** **Burial Trust Fund**

Estate or Trust Entity Type (Mark all that apply):

▶ ▶ ▶ ▶ ▶ ▶

If a trust, check one:

Testamentary **Inter Vivos**

▶ ▶

Resident **Nonresident** **Part-year resident**

Residency Status:

▶ ▶ ▶

Name of estate or trust

▶

Federal Employer Identification Number (FEIN)

▶

Name and title of fiduciary

▶

Decedent's Social Security Number (SSN)

▶

Address of fiduciary

▶

City

▶

State

▶

ZIP

▶

Iowa County in which estate is pending:

▶

Probate number:

▶

Date of Death:

▶





Name of estate or trust

FEIN

▶ [Empty text box for Name of estate or trust]

▶ [Empty grid for FEIN]

Composite Return Requirement - Does the trust or estate have any of the following in the tax year?

Yes

No

- 1. A nonresident individual as a beneficiary?
- 2. An estate or trust without a situs in Iowa as a beneficiary?.....
- 3. A C or S corporation without a commercial domicile in Iowa as a beneficiary?
- 4. A partnership without a commercial domicile in Iowa as a beneficiary?.....
- 5. A composite credit received from another entity on an Iowa K-1?

▶
▶
▶
▶
▶

▶
▶
▶
▶
▶

If you answered yes to any of "1" through "5", you may have a composite return requirement, see instructions.





Name of estate or trust

FEIN

▶ [Input field for Name of estate or trust]

▶ [Input field for FEIN]

POWER OF ATTORNEY AUTHORIZATION (POA)

Authorization is granted to the person listed below to act as the estate’s representative before the Iowa Department of Revenue, to make written or oral presentation on behalf of the estate, and to receive confidential state tax information under Iowa Code section 450.68, including an income tax certificate of acquittance. This authorization is limited to those acts and information relevant to this return, and does not authorize the representative to receive federal tax information.

Representative Name
▶ [Input field]

Representative identification number SSN PTIN IAN ITIN
▶ [Input field] ID Type, check one: ▶ ▶ ▶ ▶

Phone number Email
▶ [Input field] ▶ [Input field]

Address
▶ [Input field]

City State ZIP
▶ [Input field] ▶ [Input field] ▶ [Input field]

DESIGNATION FOR TAX DISCLOSURE (for individuals not authorized to act on behalf of the taxpayer)

This designation allows for the designee to receive the estate’s confidential state tax information in regard to this return. This designation does not authorize a designee to represent the estate or receive federal tax information.

Representative Name
▶ [Input field]

Representative identification number SSN PTIN IAN ITIN
▶ [Input field] ID Type, check one: ▶ ▶ ▶ ▶

Phone number Email
▶ [Input field] ▶ [Input field]

Address
▶ [Input field]

City State ZIP
▶ [Input field] ▶ [Input field] ▶ [Input field]



Name of estate or trust

▶ [Empty text box for Name of estate or trust]

FEIN

▶ [Empty grid for FEIN]

Schedule A: Iowa Modifications

Part I: Modifications to Federal Taxable Income – Additions

Enter Dollars and Cents

- 1. Interest from foreign securities and state municipal securities.....
- 2. Dividends not included in federal income.....
- 3. Taxable federal refund.....
- 4. Other income.....
- 5. Total additions (Add lines 1 through 4).....

▶ 1		
▶ 2		
▶ 3		
▶ 4		
▶ 5		

Part II: Modifications to Federal Taxable Income – Subtractions

- 1. Taxable interest income received from federal obligations.....
- 2. Dividend income received from federal obligations.....
- 3. Iowa tax refund included on federal 1041, line 8.....
- 4. Federal income tax paid.....
- 5. Administrative expenses allowed for estate tax purposes.....
- 6. Other deductions.....
- 7. Total subtractions (Add lines 1 through 6).....
- 8. **Net modification** (Subtract Part II, line 7 from Part I, line 5).....

▶ 1		
▶ 2		
▶ 3		
▶ 4		
▶ 5		
▶ 6		
▶ 7		
▶ 8		

Enter this amount on page 4, line 19.



Name of estate or trust

▶ [Empty text box for Name of estate or trust]

FEIN

▶ [Empty grid for FEIN]

Schedule B: Iowa Distributable Net Income:

Enter Dollars and Cents

1. Iowa adjusted total income or (loss) from IA 1041, line 20..... If Iowa adjusted total income and the total from IA 1041, line 4 are losses, use the smaller loss.	▶ 1	[Empty input box]	[Empty input box]
2. Adjusted tax-exempt income	▶ 2	[Empty input box]	[Empty input box]
3. Enter the amount from federal form 1041, Schedule B, line 3	▶ 3	[Empty input box]	[Empty input box]
4. Enter the amount from federal form 1041, Schedule B, line 4	▶ 4	[Empty input box]	[Empty input box]
5. Enter the amount from federal form 1041, Schedule B, line 5	▶ 5	[Empty input box]	[Empty input box]
6. If the amount on IA 1041, line 4 is a gain, enter as a negative number. If the amount on IA 1041, line 4 is a loss, enter the loss as a positive number.....	▶ 6	[Empty input box]	[Empty input box]
7. Combine lines 1 through 6. If zero or less, enter 0. This is your Iowa distributable net income	▶ 7	[Empty input box]	[Empty input box]
8. If a complex trust, enter the accounting income for the tax year as determined under the governing instrument.....	▶ 8	[Empty input box]	[Empty input box]
9. Income required to be distributed currently	▶ 9	[Empty input box]	[Empty input box]
10. Other amounts paid, credited, or otherwise required to be distributed.....	▶ 10	[Empty input box]	[Empty input box]
11. Add lines 9 and 10. This is your actual total distributions for the year	▶ 11	[Empty input box]	[Empty input box]
12. Tax exempt income included in actual distributions included on IA 1041, line 18	▶ 12	[Empty input box]	[Empty input box]
13. Subtract line 12 from line 11. This is your tentative income distribution based on actual distributions.....	▶ 13	[Empty input box]	[Empty input box]
14. Subtract line 2 from line 7. This is your tentative income distribution deduction	▶ 14	[Empty input box]	[Empty input box]
15. Enter the smaller of line 13 or line 14 here, and on the IA 1041, line 21. If zero or less, enter 0. This is your Iowa income distribution deduction	▶ 15	[Empty input box]	[Empty input box]



