

Decedent's first name and middle initial: _____ Decedent's last name: _____

Decedent's last address (domicile at time of death): _____

City: _____ State: _____ ZIP: _____ Decedent's Social Security Number (SSN): _____

Estate's Federal Employer Identification Number: _____

Age at Death: _____ Date of Death (MM/DD/YYYY): _____

EXECUTOR/ADMINISTRATOR/TRUSTEE/SURVIVING JOINT TENANT

Name: _____ SSN: _____

Mailing address: _____ City: _____ State: _____ ZIP: _____

Iowa county where will was probated or estate administered: _____ Probate number: _____

Taxpayer information is confidential. Ordinarily, the Iowa Department of Revenue will only discuss confidential tax information with the taxpayer, or the taxpayer's power of attorney. However, the Department can discuss confidential state tax information with an individual authorized under a tax information disclosure designation, but only to the extent permitted by such designation. This form may be used to authorize one individual to act as power of attorney, or to designate an individual to receive tax information about this estate. Complete the appropriate section(s) below.

To authorize multiple individuals to act as POAs or disclosure designees, you must utilize forms IA 2848, IA 2848A, IA 8821, and IA 8821A.

POWER OF ATTORNEY AUTHORIZATION (POA)

Authorization is granted to the person listed below 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 inheritance tax clearance. This authorization is limited to those acts and information relevant to this return, and does not authorize the representative to receive federal tax information.

Name: _____ Phone: _____

SSN ☐/ ITIN ☐/ PTIN ☐/ IAN ☐: _____ Email: _____

Mailing address: _____ City: _____ State: _____ ZIP: _____

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.

Name: _____ Phone: _____

SSN ☐/ ITIN ☐/ PTIN ☐/ IAN ☐: _____ Email: _____

Mailing address: _____ City: _____ State: _____ ZIP: _____

IN THE DISTRICT COURT OF IOWA

IN AND FOR _____ COUNTY

IN THE MATTER OF THE ESTATE OF _____
_____, DECEASED

PROBATE NUMBER _____

APPLICATION FOR RELEASE OF INHERITANCE TAX LIENS

**COMPLETE COPIES OF THE PROBATE OR TRUST INVENTORY, WILL AND/OR TRUST
INSTRUMENT AND PURCHASE CONTRACT MUST BE ENCLOSED**

To the Iowa Department of Revenue:

For application herein, the _____ states:

1. That the decedent died the owner of the following described real estate to-wit:

Which has now been sold/mortgaged for the sum of \$ _____

2. That in order to convey merchantable title to said real estate, it is necessary that the Iowa inheritance tax lien be released.
3. In consideration of this request, it is acknowledged that any liens for any inheritance tax due and owing shall attach to the proceeds of sale as provided in Iowa Code section 450.7 and the [personal representative/executor/administrator/trustee] is personally liable for the payment of the inheritance tax to the extent of the proceeds of the sale/mortgage. Iowa Code § 450.7(3). Also, see Iowa Code § 450.5, Iowa Administrative Code 701—900.2(3).

WHEREFORE, the undersigned requests that the Iowa inheritance tax lien be released from the real estate above described.

Executor/Administrator/Trustee/
Surviving Joint Tenant

Dated this _____ day of _____, _____.

The liens are hereby released as requested above pursuant to Iowa Code section 450.7.

Iowa Department of Revenue Number _____

IOWA DEPARTMENT OF REVENUE

By: _____

Date: _____

Application for Release of Inheritance Tax Liens Instructions

General

1. The tax must be paid to the Department on or before the last day of the ninth month after the death of the decedent, subject to the due date falling on a Saturday, Sunday, or legal holiday, which would then make the return due on the following business day.
2. Copies of the death certificate, probate or trust inventory, the will and/or trust instrument, and the purchase contract must be enclosed. A beneficiary listing must be included as part of the inventory. Beneficiary information must include: name, current address, age, Social Security Number, and relationship to the decedent.
3. You have two options to file the documents:
 - Electronically submit using govconnect.iowa.gov
 - Mail to:
Fiduciary/Inheritance
Iowa Department of Revenue
PO Box 10467
Des Moines, IA 50306-0467
4. The Department's determination will be returned to the Executor/Administrator/Trustee/Surviving Joint Tenant and the Power of Attorney, if Power of Attorney was authorized. If this application is approved, include one copy with the return at the time of filing.

Inheritance Tax Applications

1. The full purchase price of the property reported on the application for release of inheritance tax lien must match the purchase contract.
2. The application for release of inheritance tax lien is not a substitute for an inheritance tax clearance.
3. All correspondence, including approved applications for release of inheritance tax lien, will be mailed to the Executor/Administrator/Trustee/Surviving Joint Tenant making the request and the Power of Attorney, if Power of Attorney was authorized. Determinations for requests made using govconnect.iowa.gov will be available to authorized users.

Assistance

Additional information can be found:

- On the Department's website (tax.iowa.gov)
- Iowa Code §450.7 (www.legis.iowa.gov)
- By emailing the Department (idr@iowa.gov)
- By calling Taxpayer Services at (515) 281-3114 or (800) 367-3388