



**Iowa Inheritance Tax**  
**Application for Extension of Time to File**

Estate of: \_\_\_\_\_ Date of Death: \_\_\_\_\_

County: \_\_\_\_\_ Probate Number: \_\_\_\_\_ Social Security Number: \_\_\_\_\_

The undersigned fiduciary hereby requests an extension of time to file a final inheritance tax return on a present property interest.

This extension is requested until \_\_\_\_\_ for the following reason:  
Month Year

Estimated total inheritance tax liability: \$ \_\_\_\_\_

Payment of the estimated amount of tax due is required with this request of extension and must be included. If waiver of this requirement to pay is requested, provide explanation for hardship below as required under Iowa Code section 450.6. If additional space is needed, include a separate sheet.

\_\_\_\_\_  
Signature of Fiduciary or Authorized Agent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name and address of Fiduciary or Authorized Agent (please print)

Mail in duplicate to:

Fiduciary/Inheritance, Iowa Department of Revenue, PO Box 10467, Des Moines IA 50306-0467

**FOR DEPARTMENT OF REVENUE USE ONLY**

Department of Revenue Number: \_\_\_\_\_

Extension of time requested above is:

Approved for extension of time to file.

Approved for extension to pay.

Rejected:

The request was not signed by the fiduciary or his/her authorized agent.

The request was not submitted on or before the date the return was required to be filed.

No reason was given for requesting the extension of time or the reason was not clearly stated.

Separate requests are required for each estate.

Payment of the estimated tax was not received with the application for extension of time.

Other:

\_\_\_\_\_  
Tax Management Division

## Instructions

### General

1. Separate applications for extension of time to file inheritance tax returns must be made for each estate. The reason for the extension must be fully stated.
2. This form must be submitted in duplicate to Fiduciary/Inheritance, Iowa Department of Revenue, PO Box 10467, Des Moines IA 50306-0467; on or before the date the return was required to be filed. One copy of the Department's determination will be returned to the taxpayer. If this application is approved, include one copy with the return at the time of filing.
3. Request for subsequent extensions, if needed, must be submitted prior to the expiration of the prior extension.

### Inheritance Tax Applications

1. An extension of time to file inheritance tax returns may be granted in separate one-year increments for a maximum time limit of 10 years after date of death.
2. All tax remaining unpaid during the period of an extension of time accrues interest as provided by law.
3. Undue hardship for the beneficiaries, litigation and losses to the detriment of the estate, illness or removal of the fiduciary or the attorney for the estate are, among others, considered reasonable grounds for granting an extension.

### Assistance

Additional information can be found

- On the [Department website \(www.iowa.gov/tax\)](http://www.iowa.gov/tax),
- At the [Tax Research Library \(http://itrl.idr.iowa.gov\)](http://itrl.idr.iowa.gov), or
- By emailing the Department ([idr@iowa.gov](mailto:idr@iowa.gov))