



Pursuant to Iowa Code section 450.10 the tax rates are as follows:

- If the net estate of the decedent is less than \$25,000, the tax is zero.
- Effective for deaths on or after January 1, 1988, the surviving spouse's share is not subject to tax.
- For deaths on or after July 1, 1997, no tax is due on the following shares: Parents, grandparents, great-grandparents, children, stepchildren, grandchildren, great-grandchildren, and other lineal ascendants and lineal descendants.
- Effective for estates of decedents dying on or after July 1, 2003: A stepchild is the child of a person who was married to the decedent at the time of the decedent's death, or the child of a person to whom the decedent was married, which person died during the marriage to the decedent, as defined in Iowa Code section 450.1(1)(e).

<p style="text-align: center;">TAX RATE B</p> <p>Brother, sister (including half-brother, half-sister), son-in-law, and daughter-in-law.</p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">Over</th> <th style="text-align: left;">But Not Over</th> <th style="text-align: left;">Tax is</th> <th style="text-align: left;">Of Excess Over</th> </tr> </thead> <tbody> <tr> <td>\$0</td> <td>\$12,500</td> <td>5%</td> <td>\$0</td> </tr> <tr> <td>12,500</td> <td>25,000</td> <td>\$625 + 6%</td> <td>12,500</td> </tr> <tr> <td>25,000</td> <td>75,000</td> <td>1,375 + 7%</td> <td>25,000</td> </tr> <tr> <td>75,000</td> <td>100,000</td> <td>4,875 + 8%</td> <td>75,000</td> </tr> <tr> <td>100,000</td> <td>150,000</td> <td>6,875 + 9%</td> <td>100,000</td> </tr> <tr> <td>150,000</td> <td>and up</td> <td>11,375 + 10%</td> <td>150,000</td> </tr> </tbody> </table>	Over	But Not Over	Tax is	Of Excess Over	\$0	\$12,500	5%	\$0	12,500	25,000	\$625 + 6%	12,500	25,000	75,000	1,375 + 7%	25,000	75,000	100,000	4,875 + 8%	75,000	100,000	150,000	6,875 + 9%	100,000	150,000	and up	11,375 + 10%	150,000	<p style="text-align: center;">TAX RATE C</p> <p>Uncle, aunt, niece, nephew, foster child, cousin, brother-in-law, sister-in-law, step-grandchild, and all other individual persons.</p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">Over</th> <th style="text-align: left;">But Not Over</th> <th style="text-align: left;">Tax is</th> <th style="text-align: left;">Of Excess Over</th> </tr> </thead> <tbody> <tr> <td>\$0</td> <td>\$50,000</td> <td>10%</td> <td>\$0</td> </tr> <tr> <td>50,000</td> <td>100,000</td> <td>\$5,000 + 12%</td> <td>50,000</td> </tr> <tr> <td>100,000</td> <td>and up</td> <td>11,000 + 15%</td> <td>100,000</td> </tr> </tbody> </table>	Over	But Not Over	Tax is	Of Excess Over	\$0	\$50,000	10%	\$0	50,000	100,000	\$5,000 + 12%	50,000	100,000	and up	11,000 + 15%	100,000
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<p style="text-align: center;">TAX RATE D</p> <p>A firm, corporation, or society organized for profit, including an organization failing to qualify as a charitable, educational, or religious organization, to include social and fraternal organizations that do not qualify under Internal Revenue Code 170(c) or 2055.</p> <p>15% of the share.</p>	<p style="text-align: center;">TAX RATE E</p> <p>A charitable, educational, or religious organization, organized under the law of a foreign country, and bequests for religious services in excess of \$500.00.</p> <p>10% of the share.</p>																																												
<p style="text-align: center;">TAX RATE F</p> <p>Unknown heirs, as distinguished from beneficiaries who are not presently ascertainable, due to contingent events.</p> <p>5% of the share.</p>	<p style="text-align: center;">TAX RATE G</p> <p>A charitable, religious, educational, or other organization as defined in sections 170(c) and 2055 of the Internal Revenue Code (IRC). All other shares to income tax exempt organizations must provide their IRS letter of determination. Organizations may be required to provide evidence that the bequest has restricted the funds to a conforming activity.</p> <p>Public libraries, public art galleries, hospitals, humane societies, municipal corporations, and bequests for care of cemetery or burial lots of the decedent or the decedent's family, and bequests for religious services the total of which does not exceed \$500.00.</p> <p>Entirely Exempt: No Tax</p>																																												