

For Calendar Year 2016 or fiscal year beginning (mm/dd) / / , 2016, 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 50306-0647

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	\$1,554	\$0	+	(0.36%	X \$0)
\$1,554	\$3,108	\$5.59	+	(0.72%	X \$1,554)
\$3,108	\$6,216	\$16.78	+	(2.43%	X \$3,108)
\$6,216	\$13,986	\$92.30	+	(4.50%	X \$6,216)
\$13,986	\$23,310	\$441.95	+	(6.12%	X \$13,986)
\$23,310	\$31,080	\$1,012.58	+	(6.48%	X \$23,310)
\$31,080	\$46,620	\$1,516.08	+	(6.80%	X \$31,080)
\$46,620	\$69,930	\$2,572.80	+	(7.92%	X \$46,620)
\$69,930	over	\$4,418.95	+	(8.98%	X \$69,930)

