



# Iowa Inheritance Tax Schedule E

## Jointly Owned Property

Estate of:

**Part I Qualified joint interest: Interests held by the decedent and his or her spouse as the only joint tenants.**

Item Number	Description	Alternate valuation date	Alternate value	Value at date of death
<b>1(a) Totals</b> .....				
<b>1(b) Amounts included in gross estate including decedent's 1/2 value</b> If less than 50%, submit proof of contribution.				

**Part II All other joint interests**

**2(a)** State the name, relationship, and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an included sheet.

Name	Relationship	Address (street, city, state, ZIP)
A.		
B.		
C.		

**2(b)** Percentage included must be 100%. If less than 100%, **provide proof of contribution.**

Item Number	Enter letter for co-tenant	Description (include alternate value date, if any)	Percentage includable	Includable alternate value	Includable value at date of death
<b>2(c) Total other joint interests</b> .....					

Total includable joint interests. Add lines 1(b) and 2(c).  
Also enter on IA 706, page 2, line 30, Jointly Owned Property. ....