



Iowa Inheritance Tax Rate Schedule

Pursuant to Iowa Code section 450.10 the tax rate schedule is 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.

| <p style="text-align: center;">SCHEDULE B</p> <p>Brother, sister (including half-brother, half-sister), son-in-law, and daughter-in-law. There is NO exemption.</p> <p>IF THE SHARE IS: Not over \$12,500: Tax is 5% of the share.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Over</th> <th style="text-align: center;">But Not Over</th> <th style="text-align: center;">Tax is</th> <th style="text-align: center;">Of Excess Over</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$12,500</td> <td style="text-align: center;">\$ 25,000</td> <td style="text-align: center;">\$ 625 + 6%</td> <td style="text-align: center;">\$ 12,500</td> </tr> <tr> <td style="text-align: center;">25,000</td> <td style="text-align: center;">75,000</td> <td style="text-align: center;">1,375 + 7%</td> <td style="text-align: center;">25,000</td> </tr> <tr> <td style="text-align: center;">75,000</td> <td style="text-align: center;">100,000</td> <td style="text-align: center;">4,875 + 8%</td> <td style="text-align: center;">75,000</td> </tr> <tr> <td style="text-align: center;">100,000</td> <td style="text-align: center;">150,000</td> <td style="text-align: center;">6,875 + 9%</td> <td style="text-align: center;">100,000</td> </tr> <tr> <td style="text-align: center;">150,000</td> <td style="text-align: center;">and up</td> <td style="text-align: center;">11,375 +10%</td> <td style="text-align: center;">150,000</td> </tr> </tbody> </table> | Over | But Not Over | Tax is | Of Excess Over | \$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;">SCHEDULE C</p> <p>Uncle, aunt, niece, nephew, foster child, cousin, brother-in-law, sister-in-law, step-grandchild, and all other individual persons. There is NO exemption.</p> <p>IF THE SHARE IS: Not over \$50,000: Tax is 10% of the share.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Over</th> <th style="text-align: center;">But Not Over</th> <th style="text-align: center;">Tax is</th> <th style="text-align: center;">Of Excess Over</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$ 50,000</td> <td style="text-align: center;">\$100,000</td> <td style="text-align: center;">\$ 5,000 + 12%</td> <td style="text-align: center;">\$ 50,000</td> </tr> <tr> <td style="text-align: center;">100,000</td> <td style="text-align: center;">and up</td> <td style="text-align: center;">11,000 + 15%</td> <td style="text-align: center;">100,000</td> </tr> </tbody> </table> | Over | But Not Over | Tax is | Of Excess Over | \$ 50,000 | \$100,000 | \$ 5,000 + 12% | \$ 50,000 | 100,000 | and up | 11,000 + 15% | 100,000 |
|--|--|----------------|----------------|----------------|----------|-----------|-------------|-----------|--------|--------|------------|--------|--------|---------|------------|--------|---------|---------|------------|---------|---------|--------|-------------|---------|---|------|--------------|--------|----------------|-----------|-----------|----------------|-----------|---------|--------|--------------|---------|
| Over | But Not Over | Tax is | Of Excess Over | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Over | But Not Over | Tax is | Of Excess Over | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$ 50,000 | \$100,000 | \$ 5,000 + 12% | \$ 50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 100,000 | and up | 11,000 + 15% | 100,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p style="text-align: center;">SCHEDULE 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 amount.</p> | <p style="text-align: center;">SCHEDULE 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 amount.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p style="text-align: center;">SCHEDULE F</p> <p>Unknown heirs, as distinguished from beneficiaries who are not presently ascertainable, due to contingent events.</p> <p>5% of the amount.</p> | <p style="text-align: center;">SCHEDULE G</p> <p>A charitable, religious, educational, and veterans organization as defined in sections 170(c) or 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> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |