



# Iowa Inheritance Tax Schedule I

## Annuities and Section 529 Plans

<b>Estate of:</b>				
Item No.	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
	<p><b>Instructions - Annuities:</b> (1) Describe completely; (2) include if the annuity was derived from an employee's pension or retirement plan; (3) or if an IRA whether it was a traditional or Roth IRA and (4) include the beneficiary's name and relationship to the decedent.</p>			
	<p><b>Instructions - Section 529 Plans:</b> Qualified Section 529 Plans are reportable but are not taxable. For each amount listed, provide the plan name, date established, named beneficiary, and named beneficiary's age at the time of decedent's death. List amounts in line 2, "Nontaxable Amount," below.</p>			

If more space is needed, include additional sheets.

- 1. Total ..... 1. \_\_\_\_\_
- 2. Nontaxable Amount. .... 2. \_\_\_\_\_
- 3. TAXABLE AMOUNT. Subtract line 2 from line 1. .... 3. \_\_\_\_\_

**Enter the Taxable Amount (line 3) on IA 706, page 2, line 34, Annuities and Section 529 Plans.**