



Iowa Inheritance Tax Schedule J

Funeral Expenses and Expenses Incurred in Administering Property in the Gross Estate

Estate of:

Note: List on this schedule expenses of administering property in the gross estate. For those expenses, see Iowa Code section 450.12(1). Executors' commissions, attorneys' fees, etc., are allowed as a deduction for Iowa inheritance tax purposes. If they are allowed as a deduction in computing the taxable estate for federal estate tax purposes, they are not allowable as an income tax deduction on form IA 1041.

Item No.	Description		Amount
	A. Funeral expenses:		
	Total.....	X X X X X X X	-----
	B. Administration expenses allowable under Iowa Code section 450.12.		
	1. Executors' commissions: Amount estimated / agreed upon / paid. (Strike out words that do not apply.) Enter zero if fee waived by executor.	X X X X X X X	-----
	2. Attorney fees: Amount estimated / agreed upon / paid. (Strike out the words that do not apply.)	X X X X X X X	-----
	3. Federal estate tax paid.	X X X X X X X	-----
	4. Miscellaneous deductible expenses:		
	Total of A & B		
	For use only if decedent had property outside Iowa		
	C. Iowa portion of A & B		
	1. Total Iowa Gross Estate _____		
	2. Total Gross Estate (Iowa and Non-Iowa property) _____		
	3. Iowa Percentage: Divide line 1 by line 2 _____ %		
	4. Amount deductible: Multiply total of A & B by percentage on line 3 and list on line 36 of the IA 706 _____		
		X X X X X X X	

TOTAL. Also enter on IA 706, page 2, line 36, Funeral Expenses and Expenses Incurred in Administering Property in Gross Estate