



Decedent's first name and middle initial	Decedent's last name	Age at death	Date of death
Decedent's last address (domicile at time of death)	Estate FEIN	Decedent's Social Security Number (SSN)	
Name of Executor		Executor's Social Security Number	
Executor's mailing address (street, city, state, ZIP)			
Iowa county where will was probated or estate administered	Probate number	POA telephone number	

**POWER OF ATTORNEY AUTHORIZATION**

Authorization is granted to the person listed below to receive confidential tax information under Iowa Code section 450.68, including an inheritance tax clearance, to act as the estate's representative before the Iowa Department of Revenue and to make written or oral presentation on behalf of the estate.

Name

Mailing Address

**COMPUTATION OF SHARES AND TAX ON NET ESTATE**

Round to nearest whole dollar

- 1. Total Value of Real Estate from Schedules A, E and G..... 1. \_\_\_\_\_
- 2. Total Value of All Other Property Reported on Schedules B, C, D, E, F, G, H, and I. .... 2. \_\_\_\_\_
- 3. Total Gross Estate. Add lines 1 and 2. Must equal line 35, page 2. .... 3. \_\_\_\_\_
- 4. Total Allowable Deductions from line 39, page 2..... 4. \_\_\_\_\_
- 5. Net Estate. Subtract line 4 from line 3. .... 5. \_\_\_\_\_

6. Computation of Shares and Tax.

Name and Address of Beneficiary	Age	SSN	Relationship	Share	Inheritance Tax

- 7. Total of shares. Include any additional computation sheets..... 7. \_\_\_\_\_
- 8. Total Inheritance Tax. .... 8. \_\_\_\_\_
- 9. Tax Previously Paid. .... 9. \_\_\_\_\_
- 10. Tax due. If line 8 is greater than line 9, enter the difference. .... 10. \_\_\_\_\_
- 11. Penalty. See instructions..... 11. \_\_\_\_\_
- 12. Interest ..... 12. \_\_\_\_\_
- 13. Refund. If line 9 is greater than line 8, enter the difference..... 13. \_\_\_\_\_
- 14. **Total due.** Add lines 10, 11, and 12..... 14. \_\_\_\_\_

Make check(s) payable to Treasurer, State of Iowa.

When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge. I/We grant power of attorney to the person designated above for the purpose indicated.

Signature	Capacity or Title	Date
Signature of Preparer	PTIN	Phone number
		Date

Mail to: Fiduciary/Inheritance Section, Iowa Department of Revenue  
PO Box 10467, Des Moines, IA 50306-0467

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15. Marital status of decedent at death: Married  Widow(er)  Single  Divorced   
 The relationship of decedent's children to surviving spouse must be included if decedent died intestate.
16. Were any children born to or adopted by decedent after execution of Last Will? ..... Yes  No   
 In all cases of adoption, include copy of decree.
17. Decedent's occupation before death: \_\_\_\_\_
18. Decedent died: Intestate  Testate (submit copy of will)  Estate has trust. (submit copy of trust)
19. Election of spouse: Submit copy of election. .... Under will  Distributive Share
20. Was a disclaimer filed? If yes, submit copy of disclaimer. .... Yes  No
21. Do you elect the special use valuation? ..... Yes  No
22. Was a federal estate tax return filed? If yes, submit copy. .... Yes  No
23. Do you elect to claim qualified terminal interest property (QTIP) under Iowa Code 450.3(7) and IRC section 2056(b)(7)(B)?  
 If yes, include copy of Schedule M of federal estate tax return. .... Yes  No
24. Do you elect to pay the federal estate tax in installments as described in IRC section 6166? ..... Yes  No
25. Do you elect the alternate valuations under Iowa Code section 450.37 (IRC section 2032)? ..... Yes  No

### SUMMARY OF GROSS ESTATE

Include applicable schedules only. Federal schedules may be used in place of Iowa schedules.

	Alternate Value	Value at Date of Death
26. Real Estate, from Schedule A. ....	26. _____	_____
27. Stocks and Bonds, from Schedule B. ....	27. _____	_____
28. Mortgages, Notes, and Cash, from Schedule C. ....	28. _____	_____
29. Insurance on Decedent's Life, from Schedule D. Include federal form(s) 712. ....	29. _____	_____
30. Jointly Owned Property, from Schedule E. ....	30. _____	_____
31. Other Miscellaneous Property, from Schedule F. ....	31. _____	_____
32. Transfers During Decedent's Life, from Schedule G. ....	32. _____	_____
33. Powers of Appointment, from Schedule H. ....	33. _____	_____
34. Annuities and Section 529 plans, from Schedule I. ....	34. _____	_____
35. <b>Total Gross Estate</b> Add items 26 through 34. Must equal line 3, page 1. ....	35. _____	_____

### Summary of Deductions Include Schedules – Include Schedules J and K.

	Amount
36. Funeral and Administrative expenses, from Schedule J. ....	36. _____
37. Debts of Decedent, from Schedule K, part I. ....	37. _____
38. Mortgages and Liens, from Schedule K, part II. ....	38. _____
39. <b>Total Deductions.</b> Add lines 36 through 38. Enter here and on page 1, line 4. ....	39. _____

### Summary of Real and Personal Property Located Outside of Iowa not Included in Lines 26-34 (Required)

ITEM Description	REAL	PERSONAL
	\$ _____	\$ _____
Include taxable intangible property in Schedules B and I.		
		Total