Iowa Department of REVENUE

Iowa Inheritance Tax Schedule I

Annuities, Section 529 and ABLE Plans

https://tax.iowa.gov

Estate of_____

Annuities:

- Describe items completely. See Iowa Administrative Code rules 701—86.5(12) and 701—86.5(13).
- Indicate if the annuity was derived from an employee's pension or retirement plan.
- Indicate if an IRA is a traditional or Roth IRA. Include the name of the original owner, if inherited
- Include the beneficiary's name and relationship to the decedent on all items.

Item Number	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death

Section 529 Plans and ABLE Plans: Qualified Section 529 Plans and ABLE 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.

Item Number	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death

1. Total.....1. _____

2. Nontaxable amount (total of all exempted annuities and 529 plans).....2. _____

3. Taxable amount. Subtract line 2 from line 1. .....3. _____

Enter the Taxable amount on IA 706, page 2, line 34, Annuities, Section 529 Plans, and ABLE Plans.

If more space is needed, include additional sheets.