



Iowa Inheritance Tax Schedule J

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

Estate of: _____

Note: List 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, then they are not allowed as an income tax deduction on form IA 1041.

A. Funeral expenses:

Item Number	Description	Amount

Total funeral expenses _____

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..... _____
2. Attorney fees. Amount estimated / agreed upon / paid.
(Strike out words that do not apply.) _____
3. Federal estate tax paid..... _____
4. Miscellaneous deductible expenses:

Item Number	Description	Amount

Total of A & B _____

C. Iowa portion of A & B. For use only if decedent had property outside Iowa.

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. Also enter on IA 706, page 2, line 36, Funeral and Administrative expenses. _____

If more space is needed, include additional sheets.