

Decedent's first name and middle initial: \_\_\_\_\_ Decedent's last name: \_\_\_\_\_

Decedent's last address (domicile at time of death): \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_ Decedent's Social Security Number (SSN): \_\_\_\_\_

Estate Federal Employer Identification Number: \_\_\_\_\_

Age at death: \_\_\_\_\_ Date of death (MM/DD/YYYY): \_\_\_\_\_

**EXECUTOR/ADMINISTRATOR/TRUSTEE/SURVIVING JOINT TENANT**

Name: \_\_\_\_\_ SSN: \_\_\_\_\_

Mailing address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Iowa county where will was probated or estate administered: \_\_\_\_\_ Probate number: \_\_\_\_\_

Taxpayer information is confidential. Ordinarily, the Iowa Department of Revenue will only discuss confidential tax information with the taxpayer, or the taxpayer's power of attorney. However, the Department can discuss confidential state tax information with an individual authorized under a tax information disclosure designation, but only to the extent permitted by such designation. This form may be used to authorize one individual to act as power of attorney, or to designate an individual to receive tax information about this estate. Complete the appropriate section(s) below.

To authorize multiple individuals to act as POAs or disclosure designees, you must utilize forms IA2848, IA2848A, IA8821, and IA8821A.

**POWER OF ATTORNEY AUTHORIZATION (POA)**

Authorization is granted to the person listed below to act as the estate's representative before the Iowa Department of Revenue, to make written or oral presentation on behalf of the estate, and to receive confidential state tax information under Iowa Code section 450.68, including an inheritance tax clearance. This authorization is limited to those acts and information relevant to this return, and does not authorize the representative to receive federal tax information.

Name: \_\_\_\_\_ SSN/ITIN/PTIN/IAN: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**DESIGNATION FOR TAX DISCLOSURE (for individuals not authorized to act on behalf of the taxpayer)**

This designation allows for the designee to receive the estate's confidential state tax information in regard to this return. This designation does not authorize a designee to represent the estate or receive federal tax information.

Name: \_\_\_\_\_ SSN/ITIN/PTIN/IAN: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**Asset Information:** List in the table below information on assets currently subject to a tax lien by the Department which are the subject of this lien waiver request. Provide sufficient documentation which supports the valuation, and beneficiary, of the identified asset.

**Stocks and Bonds:** If more space is needed, attach additional copies.

Number of Shares	Certificate Number	Common	Preferred at \$	Date of Issue	Dividend or Stock Split	Face Amount of Bond

Total \$ \_\_\_\_\_

**Annuities:** If more space is needed, attach additional copies.

Institution Name	Contract Value \$	Qualified/Non-qualified

Total \$ \_\_\_\_\_

**Beneficiary Information:** If more space is needed, attach additional copies.

Name and Address of Beneficiary	Age	SSN	Relationship	Share

Total \$ \_\_\_\_\_

Signed by: \_\_\_\_\_ Date (MM/DD/YYYY): \_\_\_\_\_

In the capacity of: \_\_\_\_\_

**Notice to Transfer Agent**

The Department's consent to transfer and waiver of lien is not required when the transfer is by spouse, lineal ascendants, lineal descendants, the fiduciary of an estate, or to a trust. The transfer by the fiduciary automatically releases the lien under Iowa Code section 450.7. The fiduciary, not the transfer agent, is personally liable for the tax owing.

Note: This form cannot be used to transfer real estate.

The lien is waived and consent is given for the immediate transfer of the assets listed above.

\_\_\_\_\_  
Iowa Department of Revenue

\_\_\_\_\_  
Date released

Iowa Department of Revenue Number: \_\_\_\_\_

## General Instructions

1. The tax must be paid to the Department on or before the last day of the ninth month after the death of the decedent, subject to the due date falling on a Saturday, Sunday, or legal holiday, which would then make the return due on the following business day.
2. Complete copies of the probate or trust inventory and the will and/or trust instrument must be enclosed. A beneficiary listing must be included as part of the inventory. Beneficiary information must include: name, current address, age, Social Security Number, and relationship to the decedent.
3. You have two options to file the documents:
  - Electronically submit using [govconnect.iowa.gov](https://govconnect.iowa.gov)
  - Mail to:  
Fiduciary/Inheritance  
Iowa Department of Revenue  
PO Box 10467  
Des Moines, IA 50306-0467
4. The Department's determination will be returned to the Executor and the Power of Attorney, if a Power of Attorney was authorized. If this application is approved, include one copy with the return at the time of filing.

## Assistance

Additional information can be found:

- By emailing the Department ([idr@iowa.gov](mailto:idr@iowa.gov))
- By calling Taxpayer Services at (515) 281-3114 or (800) 367-3388