

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: _____

Date of Birth: _____ 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 IA 2848 Iowa Department of Revenue Power of Attorney (14-101), IA 2848-A Supplemental Iowa Department of Revenue Powers of Attorney (14-106), and IA 8821 Tax Information Disclosure Designation (14-104).

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
 - 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)
- By calling Taxpayer Services at (515) 281-3114 or (800) 367-3388