

For Calendar Year 2018 or fiscal year beginning (mm/dd) ____ / ____ , 2018, and ending (mm/dd) ____ / ____ , 20 ____

Check Applicable Boxes: Initial Return [] Final Return [] Amended Return []

Is an IA 706 Being Filed? Yes [] No [] Is Income Tax Certificate of Acquittance Requested? Yes [] No []

Check One: Estate [] Grantor Trust [] Simple Trust [] Complex Trust [] Bankruptcy Estate []

If trust, check one: Testamentary [] Inter Vivos []

Name of Estate or Trust _____ FEIN _____

Name and Title of Fiduciary _____ Decedent's SSN _____

Address of Fiduciary (city, state, ZIP) _____

Iowa County in which estate is pending _____ Probate Number _____ Date of Death _____

Name of Attorney _____ Attorney's Phone Number _____

Mailing Address (city, state, ZIP) _____

Authorization is granted to the attorney listed above to receive confidential tax information under Iowa Code Section 421.60 to act as the trust or estate's representative before the Iowa Department of Revenue and to make written or oral presentations on behalf of the trust or estate.

Income section with lines 1-9: 1. Taxable interest income, 2. Ordinary dividend income, 3. Income from partnerships and other fiduciaries, 4. Net rents and royalties, 5. Net business and farm income (loss), 6. Net gain (loss) from capital assets, 7. Ordinary gains (losses), 8. Other income, 9. Total income.

Deductions section with lines 10-22: 10. Interest, 11. Taxes, 12. Fiduciary fees, 13. Charitable deduction, 14. Attorney, accountant, and return preparer fees, 15. Other deductions, 16. Allowable miscellaneous itemized deductions, 17. Total Deductions, 18. Balance, 19. Distributions to beneficiaries, 20. Federal Estate tax, 21. Total, 22. Taxable income of fiduciary.

Computed Tax section with lines 23-33: 23. Compute tax from rate schedule, 24. Iowa lump-sum tax, 25. Iowa alternative minimum tax, 26. Tax before credits, 27. Personal exemption credit, 28. Iowa income tax withheld, 29. Estimated tax paid to date, 30. Out-of-state or nonresident tax credit, 31. Motor fuel tax credit, 32. Other Credits, 33. Total Credits.

Tax Due section with lines 34-37: 34. Tax Liability, 35. Refund, 36. Penalty and interest, 37. Amount Due.

Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467

Sign Here Declaration: The undersigned hereby certifies and declares that this return, and any schedules or papers included hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the state of Iowa and the rules and regulations issued under authority thereof.

Signature of fiduciary or officer representing fiduciary _____ Date _____

Signature of preparer other than fiduciary _____ Date _____

Preparer's ID Number _____ Address _____

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

Schedule A – Background Information: Answer all applicable questions.

1. Date estate was opened or created _____
2. Decedent's age at death _____
3. Was a decedent's final return filed? Yes No
4. Did will of decedent create trust?..... Yes No
5. Decedent's business or occupation _____
6. Did decedent file IOWA return(s) up to the date of death? ... Yes No If no, include earnings statement or explanatory affidavit.
7. Enter decedent's name and address _____

8. Name and Social Security Number of decedent's spouse, if any _____
9. Enter name(s) of executor(s) _____
10. Enter date(s) and amount(s) of executor's fees paid to executor(s) _____
11. Has a prior return of decedent or the estate or trust been subject to federal audit? Yes No Is an audit now in process? Yes No
12. Have expenses of administration or selling expenses been deducted for federal estate tax purposes?..... Yes No
13. Did you as fiduciary withhold on income distributions made to nonresident beneficiaries? Yes No
14. Does the estate/trust elect to recognize the gain (loss) on a distribution of property under section IRC 643(e) (3)? Yes No

Schedule D – Explanation of Expenses

Line Number	Explanation	Amount

Schedule E – Tax Rates

Taxable Income

Over	But Not Over	Tax Rate			Of Excess Over
\$0	\$1,598	\$0	+	(0.36%	X \$0)
\$1,598	\$3,196	\$5.75	+	(0.72%	X \$1,598)
\$3,196	\$6,392	\$17.26	+	(2.43%	X \$3,196)
\$6,392	\$14,382	\$94.92	+	(4.50%	X \$6,392)
\$14,382	\$23,970	\$454.47	+	(6.12%	X \$14,382)
\$23,970	\$31,960	\$1,041.26	+	(6.48%	X \$23,970)
\$31,960	\$47,940	\$1,559.01	+	(6.80%	X \$31,960)
\$47,940	\$71,910	\$2,645.65	+	(7.92%	X \$47,940)
\$71,910	over	\$4,544.07	+	(8.98%	X \$71,910)