

IA 706 Iowa Inheritance Tax Return

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				☐ Amended		Supplemental
Dec	cedent's first name and middle initial	:	Decedent's	s last name:		
Dec	cedent's last address (domicile at tim	ne of death):				
City: State: ZIP: I						
Est	ate Federal Employer Identification I	Age at Death:	Date of Death (M	1M/DD/YYY	Y):	
	me of Executor:					
	ecutor's mailing address:					
	a county where will was probated or					
taxp autl to a	spayer information is confidential. Or payer, or the taxpayer's power of attherized under a tax information discuthorize one individual to act as powappropriate section(s) below.	orney. However, the Depa losure designation, but on	ortment can discuss co ly to the extent permi	onfidential state tax i tted by such designa	nformation vation. This fo	with an individua orm may be used
То	authorize multiple individuals to act a	as POAs or disclosure des	signees, you must utili	ze forms IA2848, IA2	2848A, and	IA8821.
PO	WER OF ATTORNEY AUTHORIZA	TION (POA)				
writ incl autl	horization is granted to the person listen or oral presentation on behalf of uding an inheritance tax clearance. horize the representative to receive the:	f the estate, and to receiv This authorization is limit federal tax information.	ve confidential state t ed to those acts and	ax information under information relevant	r Iowa Code to this retu	e section 450.68 rn, and does no
	N □ / ITIN □ / PTIN □ / IAN □:					
viai	iling address:		City	Si	ate	_ ZIP
doe	s designation allows for the designee es not authorize a designee to repres me:		ederal tax information			•
	N □ / ITIN □ / PTIN □ / IAN □:					
	iling address:					
	MPUTATION OF SHARES AND TA		ony			
	Total Value of Real Estate from Sc				1	
ı. 2.	Total Value of All Other Property re					
z. 3.						
٥. 4.	1 33/1 3					
 . 5.				' <u>'</u>		
6. Computation of Shares and Tax (if there is more than one beneficiary, please fill out a Continuation schedule)						
	Name and Address of Beneficiary	Age SSN	Relationship	Share	Inheritano	ce rax
_						
7.	Total shares must equal net estate	•				
8.			8			
D. Tax Previously Paid					·	
10. Tax due. If line 8 is greater than line 9, enter the difference						
11. Penalty. See instructions						
	Interest					
	Refund. If line 9 is greater than line				.13	
1/	Total due Add lines 10 11 and 11)			1 /	



60-008a (07/07/2025)

15.	Marital status of decedent at death: Married \square Widow(er)	□ Single □	Divorced						
	The relationship of decedent's children to surviving spouse must	be included if decede	ent died intesta	te.					
16.	Were any children born to or adopted by the decedent after exec	ution of the last will?		Yes		No □			
	In all cases of adoption, include a copy of the decree.								
17.	Decedent's occupation before death:								
18.	Decedent died: Intestate (include heirship chart) \Box	Estate has trust (inc	lude trust agre	ement)]				
	Testate (include copy of will) \Box								
	Election of spouse. Submit copy of election: Under will \square	Distributive share □							
	Was a disclaimer filed? If yes, submit copy of disclaimer					No □			
	Do you elect the special use valuation?			No □					
	. Was a federal estate tax return filed? If yes, submit copy								
23.	3. Do you elect to claim qualified terminal interest property (QTIP) under lowa Code 450.3(7) and Internal Revenue?								
	Code (IRC) section 2056(b)(7)(B)? If yes, include copy of Schedu					No □			
	Do you elect to pay the federal estate tax in installments as desc					No □			
25.	Do you elect the alternate valuations under Iowa Code section 48	50.37 (IRC section 20	32)?	Ye	s 🗆	No □			
	nmary of Gross Estate ude applicable schedules only. Federal schedules may be used ir	ı place of lowa sched	-	Alternate Value		at Date Death			
26.	Real Estate, from Schedule A		26.						
27.	Stocks and Bonds, from Schedule B		27.						
28.	Mortgages, Notes, and Cash, from Schedule C		28.						
29.	Insurance on Decedent's Life, from Schedule D. Include federal f	orm(s) 712	29.						
30.	Jointly Owned Property, from Schedule E		30.						
	Other Miscellaneous Property, from Schedule F								
	Transfers During Decedent's Life, from Schedule G								
	Powers of Appointment, from Schedule H								
34.	Annuities, Section 529 plans, and ABLE plans from Schedule I		34.						
	Total Gross Estate. Add lines 26 through 34. Enter here and on p								
	nmary of Deductions – Include Schedules J and K.					<u> </u>			
	Funeral and Administrative expenses, from Schedule J			36.					
	Debts of Decedent, from Schedule K, part I			· ·					
	Iowa Mortgages and Liens, from Schedule K, part II								
39.	Total Deductions. Add lines 36 through 38. Enter here and on pa	ge 1, line 4		39					
Sur 40. Dec kno	the Summary of Real and Personal Property Located Outside nmary of Real and Personal Property Located Outside of loward Add all real and personal property items located outside of loward laration: I, the undersigned, declare under penalties of perjury or wledge and belief, it is true, correct, and complete. I declare that I authority.	a Schedule 60-011. as listed on the Sumr false certificate, that	nary Statemen I have examin	t\$ed this return,	and, to	the best of r			
Pap	er-filed returns must be signed by hand or via a digital signature v	with a digital certificate	e. Stamped or	typed signatur	es are r	ot accepted			
Sign	nature: Capacity or Titl	e:		Da	ite:				
Pre	parer's signature: PTIN:	Pr	ione:	Da	ite:				
104	te checks payable to Iowa Department of Revenue and mail to Fid 67, Des Moines, IA, 50306-0467. When you pay by check, you au- time electronic banking transaction.								

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