



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): _____
Name of Executor: _____ Executor's SSN: _____
Executor's 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, and IA8821.

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: _____ Phone: _____
SSN [] / ITIN [] / PTIN [] / IAN []: _____ Email: _____
Mailing 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: _____ Phone: _____
SSN [] / ITIN [] / PTIN [] / IAN []: _____ Email: _____
Mailing address: _____ City: _____ State: _____ ZIP: _____

COMPUTATION OF SHARES AND TAX ON NET ESTATE

- 1. Total Value of Real Estate from Schedules A, E, and G 1. _____
2. Total Value of All Other Property reported on Schedules B, C, D, E, F, G, H, and I 2. _____
3. Total Gross Estate. Add lines 1 and 2. Must equal line 35, page 2 3. _____
4. Total Allowable Deductions from line 39, page 2 4. _____
5. Net Estate. Subtract line 4 from line 3 5. _____
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 Inheritance Tax
7. Total shares must equal net estate. Include any additional computation sheets 7. _____
8. Total Inheritance Tax 8. _____
9. Tax Previously Paid 9. _____
10. Tax due. If line 8 is greater than line 9, enter the difference 10. _____
11. Penalty. See instructions 11. _____
12. Interest 12. _____
13. Refund. If line 9 is greater than line 8, enter the difference 13. _____
14. Total due. Add lines 10, 11, and 12 14. _____



15. Marital status of decedent at death: Married Widow(er) Single Divorced

The relationship of decedent's children to surviving spouse must be included if decedent died intestate.

16. Were any children born to or adopted by the decedent after execution 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) Estate has trust (include trust agreement)
 Testate (include copy of will)

19. Election of spouse. Submit copy of election: Under will Distributive share

20. Was a disclaimer filed? If yes, submit copy of disclaimer Yes No

21. Do you elect the special use valuation? Yes No

22. Was a federal estate tax return filed? If yes, submit copy Yes No

23. Do you elect to claim qualified terminal interest property (QTIP) under Iowa Code 450.3(7) and Internal Revenue Code (IRC) section 2056(b)(7)(B)? If yes, include copy of Schedule M of federal estate tax return Yes No

24. Do you elect to pay the federal estate tax in installments as described in IRC section 6166? Yes No

25. Do you elect the alternate valuations under Iowa Code section 450.37 (IRC section 2032)? Yes No

Summary of Gross Estate

Include applicable schedules only. Federal schedules may be used in place of Iowa schedules.

- 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 form(s) 712 29.
- 30. Jointly Owned Property, from Schedule E 30.
- 31. Other Miscellaneous Property, from Schedule F 31.
- 32. Transfers During Decedent's Life, from Schedule G 32.
- 33. Powers of Appointment, from Schedule H 33.
- 34. Annuities, Section 529 plans, and ABLE plans from Schedule I 34.
- 35. Total Gross Estate. Add lines 26 through 34. Enter here and on page 1, line 3 35.

Alternate Value	Value at Date of Death

Summary of Deductions – Include Schedules J and K.

- 36. Funeral and Administrative expenses, from Schedule J 36. _____
- 37. Debts of Decedent, from Schedule K, part I 37. _____
- 38. Iowa Mortgages and Liens, from Schedule K, part II 38. _____
- 39. Total Deductions. Add lines 36 through 38. Enter here and on page 1, line 4 39. _____

For the Summary of Real and Personal Property Located Outside of Iowa not included in Lines 26-34, please complete the Summary of Real and Personal Property Located Outside of Iowa Schedule 60-011.

40. Add all real and personal property items located outside of Iowa as listed on the Summary Statement \$ _____

Declaration: I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this return, and, to the best of my knowledge and belief, it is true, correct, and complete. I declare that I am authorized to act on behalf of the taxpayer, and will only act within my authority.

Paper-filed returns must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted.

Signature: _____ Capacity or Title: _____ Date: _____

Preparer's signature: _____ PTIN: _____ Phone: _____ Date: _____

Make checks payable to Iowa Department of Revenue and mail to Fiduciary/Inheritance Section, Iowa Department of Revenue, PO Box 10467, Des Moines, IA, 50306-0467. When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.



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