

Check Applicable Boxes: Extension to File Extension to Pay

Estate of: _____ Date of Death: _____

County: _____ Probate Number: _____ Social Security Number (SSN): _____

The undersigned fiduciary hereby requests an extension of time to file a final inheritance tax return on a present property interest. Payment of the estimated amount of tax due is required with this request of extension and must be included.

If extension of time to pay is requested, provide an explanation and include additional documentation for hardship below as required under Iowa Code section 450.6. If more space is needed, include an additional sheet.

Estimated total inheritance tax liability: \$ _____

This extension is requested until (MM/YYYY) _____ / _____ for the following reason:

Signature of Personal Representative: _____ Date: _____

Name of Personal Representative: _____

Social Security Number of Personal Representative: _____

Address: _____

City: _____ State: _____ Zip: _____

FOR DEPARTMENT OF REVENUE USE ONLY

Iowa Department of Revenue Number: _____

Extension of time requested above is:

Approved for extension of time to file

Approved for extension of time to pay

Rejected:

The request was not signed by the fiduciary or his/her authorized agent

The request was not submitted on or before the date the return was required to be filed

No reason was given for requesting the extension of time or the reason was not clearly stated

Separate requests are required for each estate

Payment of the estimated tax was not received with the application for extension of time

Other

Tax Management Division: _____ Date of Decision: _____

Application for Extension of Time to File Instructions

General

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. Separate applications for extension of time to file inheritance tax returns must be made for each estate. The reason for the extension must be fully stated. Please include an attachment, if additional space is needed. 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. These forms must be submitted to the Department on or before the date the return was required to be filed. The Department's determination will be returned to the Personal Representative and the Power of Attorney, if Power of Attorney was authorized. If this application is approved, include one copy with the return at the time of filing.
5. Requests for subsequent extensions, if needed, must be submitted prior to the expiration of the previous extension.
6. A Personal Representative includes the executor, administrator or trustee of a decedent's estate or trust.

Inheritance Tax Applications

1. An extension of time to file inheritance tax returns may be granted in separate one-year increments for a maximum time limit of 10 years after the date of death.
2. All tax remaining unpaid during the period of an extension of time accrues interest as provided by law.
3. Undue hardship for the beneficiaries, litigation and losses to the detriment of the estate, illness or removal of the fiduciary or the attorney for the estate are, among others, considered reasonable grounds for granting an extension.

Assistance

Additional information can be found:

- On the Department's website (tax.iowa.gov)
- Iowa Administrative Code rule 701—900.1(1) (www.legis.iowa.gov)
- Iowa Administrative Code rule 701—900.2(9) (www.legis.iowa.gov)
- By emailing the Department (idr@iowa.gov)
- By calling Taxpayer Services at (515) 281-3114 or (800) 367-3388