

Application for Extension of Time to File

9	W	$\mathbf{A}_{\scriptscriptstyleTM}$	
Donart	mont o	f Dovon	

Department of Revenue

revenue.iowa.gov

Check Applicable Boxes: ☐ Extension to File	☐ Extension to Pay	y
Estate of:	D	ate of Death:
County: Probate Number:	_ Social Security N	umber (SSN):
The undersigned fiduciary hereby requests an exon a present property interest. Payment of the request of extension and must be included.		
If extension of time to pay is requested, p documentation for hardship below as required needed, include an additional sheet. Include a co inventory.	under Iowa Code s	section 450.6. If more space is
Estimated total inheritance tax liability: \$		
This extension is requested until (MM/YYYY)	/ fo	or the following reason:
Signature of Personal Representative:		Date:
Name of Personal Representative:		
Social Security Number of Personal Representative		
Address: City:		7in·
FOR DEPARTMENT O		_
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 agen	t
The request was not submitted on or before the da	_	
No reason was given for requesting the extension o		
Separate requests are required for each estate		·
Payment of the estimated tax was not received witl	h the application for	extension of time
Other		
Alcohol & Tax Compliance Division:		rate 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 <u>govconnect.iowa.gov</u>
 - Mail to:

Fiduciary/Inheritance lowa 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.
- 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.
- 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 (<u>revenue.iowa.gov</u>)
- The versions of Iowa Administrative Code rule 701—900.1(1) and 701—900.2(9) effective at the time of the decedent's death (www.legis.iowa.gov)
- By emailing the Department (idr@iowa.gov)
- By calling Taxpayer Services at (515) 281-3114 or (800) 367-3388