

Processing inheritance tax returns requires complete and correct information. Use this checklist to ensure all the necessary documentation is enclosed with the filing of the IA 706 (Iowa Inheritance Tax Return). The Iowa Inheritance Tax Checklist is not required to be sent with the filing of the IA 706. Other supplemental documents may be required and requested during the return examination.

The following documents are required to be sent:

- A complete and signed copy of the IA 706 and Iowa Inheritance Tax Schedules A-K
- A complete copy of the decedent's will, amendments, codicils, and disclaimers, if applicable.
- A complete copy of the trust instrument and amendments if the estate includes a trust
- Heirship chart if the decedent passed intestate (died without a will)
- A complete copy of the federal Form 706 United States Estate (and Generation-Skipping Transfer) Tax Return, if required
- A copy of computation of shares and tax which shows the share and tax calculations reported on the IA 706.....
- Documentation to support the property value reported on Iowa Inheritance Tax Schedule A.....
- A copy of federal form 712 Life Insurance Statement for each policy reported on Iowa Inheritance Tax Schedule D
- Proof of contribution for Iowa Inheritance Tax Schedule E, Part 1, if less than 50%
- Proof of contribution for Iowa Inheritance Tax Schedule E, Part 2, if less than 100%
- Proof to support any exclusion claimed on Iowa Inheritance Tax Schedule G, Part A
- Annuity documentation for each item reported on Iowa Inheritance Tax Schedule I
- Court order approving extraordinary executor or attorney fees reported on Iowa Inheritance Tax Schedule J
- A copy of the Iowa Inheritance Tax Summary of Real and Personal Property Located Outside of Iowa Schedule, if applicable.....

Mail completed return and all supporting schedules to:

Fiduciary/Inheritance Section
Iowa Department of Revenue
PO Box 10467
Des Moines IA 50306-0467

Assistance

Additional information can be found:

- On the Department website (revenue.iowa.gov)
- By emailing the Department (idr@iowa.gov)
- By calling Taxpayer Services at (515) 281-3114 or (800) 367-3388