

For Calendar Year 2019 or fiscal year beginning (mm/dd) / , 2019, and ending (mm/dd) / , 20

Check Applicable Boxes: Initial Return [] Final Return [] Amended Return []
Is an IA 706 Being Filed? Yes [] No [] Is Income Tax Certificate of Acquittance Requested? Yes [] No []
Check One: Estate [] Grantor Trust [] Simple Trust [] Complex Trust [] Bankruptcy Estate []
If trust, check one: Testamentary [] Inter Vivos []

Name of Estate or Trust: FEIN:

Name and Title of Fiduciary: Decedent's SSN:

Address of Fiduciary (city, state, ZIP): Fiduciary Phone Number:

Iowa County in which estate is pending: Probate Number: Date of Death:

Name of Attorney: Attorney Phone Number:

Mailing Address (city, state, ZIP):

Authorization is granted to the attorney listed above to receive confidential tax information under Iowa Code Section 421.60 to act as the trust or estate's representative before the Iowa Department of Revenue and to make written or oral presentations on behalf of the trust or estate.

Income 1. Taxable interest income 1.
2. Ordinary dividend income 2.
3. Income from partnerships and other fiduciaries. Include supporting schedule 3.
4. Net rents and royalties 4.
5. Net business and farm income (loss). Include schedules C and F, federal form 1040 5.
6. Net gain (loss) from capital assets 6.
7. Ordinary gains (losses). Include federal form 4797 7.
8. Other income. See instructions 8.
9. Total income. Add lines 1 through 8. 9.

Deductions 10. Interest. Enter on Schedule D, page 2 10.
11. Taxes. Enter on Schedule D, page 2 11.
12. Fiduciary fees. Enter on Schedule D, page 2 12.
13. Charitable deduction from income in compliance with will or trust instrument 13.
14. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2 14.
15. Other deductions. Enter on Schedule D, page 2 15.
16. Total Deductions. Add lines 10 through 15. 16.
17. Balance. Subtract line 16 from line 9. 17.
18. Distributions to beneficiaries. Include federal schedule K-1 for each beneficiary 18.
19. Federal Estate tax attributable to income in respect of a decedent (fiduciary's share) 19.
20. Qualified business income deduction. 25.0% (.25) of federal amount. See instructions 20.
21. Total. Add lines 18 through 20 21.
22. Taxable income of fiduciary. Subtract line 21 from line 17. Must be zero on final return 22.

Computed Tax 23. Compute tax from rate schedule. See page 2 23.
24. Iowa lump-sum tax. Include federal Schedule 4972 24.
25. Iowa alternative minimum tax. Include IA 1041 Schedule I 25.
26. Tax before credits. Add lines 23 through 25 26.
27. Personal exemption credit. Enter \$40 or the amount on line 26, whichever is smaller 27.
28. Iowa income tax withheld. Include federal form(s) 1099 or other supporting documentation 28.
29. Estimated tax paid to date 29.
30. Out-of-state or nonresident tax credit. Include copy of out-of-state return and Schedule IA 130 or IA 1041 Schedule C 30.
31. Motor fuel tax credit. Include Schedule IA 4136 31.
32. Other Credits. Include IA 148 Tax Credits Schedule 32.
33. Total Credits. Add lines 27 through 32 33.

Tax Due 34. Tax Liability. If line 33 is smaller than line 26, enter the difference 34.
35. Refund. If line 33 is larger than line 26, enter the difference 35.
36. Penalty and interest 36a. Penalty 36b. Interest Add. Enter total 36.
37. Amount Due. Add lines 34 and 36 37.

Mail to: Fiduciary Return Processing, Iowa Department of Revenue, PO Box 10467, Des Moines, IA 50306-0467

Sign Here 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.
Signature of fiduciary or officer representing fiduciary: Date:
Signature of preparer other than fiduciary: Date:
Preparer's ID Number: Address:

When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.



Schedule A – Background Information: Answer all applicable questions.

1. Date estate was opened or created: _____
2. Decedent's age at death: _____
3. Was a decedent's final return filed? Yes No
4. Did will of decedent create trust? Yes No
5. Decedent's business or occupation: _____
6. Did decedent file IOWA return(s) up to the date of death? ... Yes No If no, include earnings statement or explanatory affidavit.
7. Enter decedent's name and address: _____

8. Name and Social Security Number of decedent's spouse, if any: _____
9. Enter name(s) of executor(s): _____
10. Enter date(s) and amount(s) of executor's fees paid to executor(s): _____
11. Has a prior return of decedent or the estate or trust been subject to federal audit? Yes No Is an audit now in process? Yes No
12. Have expenses of administration or selling expenses been deducted for federal estate tax purposes? Yes No
13. Did you as fiduciary withhold on income distributions made to nonresident beneficiaries? Yes No
14. Does the estate/trust elect to recognize the gain (loss) on a distribution of property under section IRC 643(e) (3)? Yes No

Schedule D – Explanation of Expenses

Line Number	Explanation	Amount

Schedule E – Tax Rates

Taxable Income

Over	But Not Over	Tax Rate			Of Excess Over
\$0	\$1,638	\$0	+	(0.33% X	\$0)
\$1,638	\$3,276	\$5.41	+	(0.67% X	\$1,638)
\$3,276	\$6,552	\$16.38	+	(2.25% X	\$3,276)
\$6,552	\$14,742	\$90.09	+	(4.14% X	\$6,552)
\$14,742	\$24,570	\$429.16	+	(5.63% X	\$14,742)
\$24,570	\$32,760	\$982.48	+	(5.96% X	\$24,570)
\$32,760	\$49,140	\$1,470.60	+	(6.25% X	\$32,760)
\$49,140	\$73,710	\$2,494.35	+	(7.44% X	\$49,140)
\$73,710		\$4,322.36	+	(8.53% X	\$73,710)

