

For Calendar Year 2020 or fiscal year beginning (mm/dd) ____ / ____ , 2020, and ending (mm/dd) ____ / ____ , 20 ____

Check Applicable Boxes: Initial Return [] Final Return [] Amended Return (Include IA 102) []
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): _____

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 section with lines 1-9: 1. Taxable interest income, 2. Ordinary dividend income, 3. Income from partnerships and other fiduciaries, 4. Net rents and royalties, 5. Net business and farm income (loss), 6. Net gain (loss) from capital assets, 7. Ordinary gains (losses), 8. Other income, 9. Total income.

Deductions section with lines 10-22: 10. Interest, 11. Taxes, 12. Fiduciary fees, 13. Charitable deduction, 14. Attorney, accountant, and return preparer fees, 15. Other deductions, 16. Total Deductions, 17. Balance, 18. Distributions to beneficiaries, 19. Federal Estate tax, 20. Qualified business income deduction, 21. Total, 22. Taxable income of fiduciary.

Computed Tax section with lines 23-34: 23. Compute tax from rate schedule, 24. Iowa lump-sum tax, 25. Iowa alternative minimum tax, 26. Tax before credits, 27. Personal exemption credit, 28. Out-of-state or nonresident tax credit, 29. Other nonrefundable Iowa credits, 30. Iowa income tax withheld, 31. Estimated tax paid to date, 32. Motor fuel tax credit, 33. Other refundable credits, 34. Total credits.

Tax Due section with lines 35-38: 35. Tax Liability, 36. Refund, 37. Penalty and interest, 38. Amount Due.

Mail to: Fiduciary Return Processing, 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

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 PTIN: _____ Address: _____



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 IRC section 643(e) (3)?Yes No

