

For Calendar Year 2023 or tax year beginning

Month and year selection boxes for the tax year beginning.

Initial Return Final Return Amended Return (Include IA 102) Section 645 Election Short Period

Return Type (Check Applicable Boxes:)

Checkboxes for Return Type: Initial Return, Final Return, Amended Return, Section 645 Election, Short Period.

Yes No

Tax Certificate of Acquittance Requested?

Yes/No checkboxes for Tax Certificate of Acquittance Requested?

Is an IA 706 being filed?

Yes/No checkboxes for Is an IA 706 being filed?

Estate Grantor Trust Simple Trust Complex Trust Bankruptcy Estate Burial Trust Fund

Estate or Trust Entity Type (Mark all that apply):

Checkboxes for Estate or Trust Entity Type: Estate, Grantor Trust, Simple Trust, Complex Trust, Bankruptcy Estate, Burial Trust Fund.

Testamentary Inter Vivos

If a trust, check one:

Testamentary/Inter Vivos checkboxes.

Resident Nonresident Part-year resident

Residency Status:

Resident/Nonresident/Part-year resident checkboxes.

Name of estate or trust

Text input field for Name of estate or trust.

Federal Employer Identification Number (FEIN)

FEIN input field.

Name and title of fiduciary

Text input field for Name and title of fiduciary.

Decedent's Social Security Number (SSN)

SSN input field.

Address of fiduciary

Text input field for Address of fiduciary.

City

City input field.

State

State dropdown menu.

ZIP

ZIP code input field.

Iowa County in which estate is pending:

County selection dropdown menu.

Probate number:

Probate number input field.

Date of Death:

Date of Death input field.





Name of estate or trust

FEIN

▶ [Empty text box for Name of estate or trust]

▶ [Empty grid for FEIN]

Composite Return Requirement - Does the trust or estate have any of the following in the tax year?

Yes

No

- 1. A nonresident individual as a beneficiary?
- 2. An estate or trust without a situs in Iowa as a beneficiary?.....
- 3. A C or S corporation without a commercial domicile in Iowa as a beneficiary?
- 4. A partnership without a commercial domicile in Iowa as a beneficiary?.....
- 5. A composite credit received from another entity on an Iowa K-1?

▶
▶
▶
▶
▶

▶
▶
▶
▶
▶

If you answered yes to any of "1" through "5", you may have a composite return requirement, see instructions.





Name of estate or trust

FEIN

▶ [Input field for Name of estate or trust]

▶ [Input field for FEIN]

POWER OF ATTORNEY AUTHORIZATION (POA)

Authorization is granted to the person listed below to act as the estate’s representative before the Iowa Department of Revenue, to make written or oral presentation on behalf of the estate, and to receive confidential state tax information under Iowa Code section 450.68, including an income tax certificate of acquittance. This authorization is limited to those acts and information relevant to this return, and does not authorize the representative to receive federal tax information.

Representative Name
▶ [Input field]

Representative identification number SSN PTIN IAN ITIN
▶ [Input field] ID Type, check one: ▶ [] ▶ [] ▶ [] ▶ []

Phone number Email
▶ [Input field] ▶ [Input field]

Address
▶ [Input field]

City State ZIP
▶ [Input field] ▶ [] [] ▶ [Input field]

DESIGNATION FOR TAX DISCLOSURE (for individuals not authorized to act on behalf of the taxpayer)

This designation allows for the designee to receive the estate’s confidential state tax information in regard to this return. This designation does not authorize a designee to represent the estate or receive federal tax information.

Representative Name
▶ [Input field]

Representative identification number SSN PTIN IAN ITIN
▶ [Input field] ID Type, check one: ▶ [] ▶ [] ▶ [] ▶ []

Phone number Email
▶ [Input field] ▶ [Input field]

Address
▶ [Input field]

City State ZIP
▶ [Input field] ▶ [] [] ▶ [Input field]



Name of estate or trust

FEIN

Enter Dollars and Cents

- 1. Interest income.....
- 2. Ordinary dividends.....
- 3. Business income or (loss).....
- 4. Capital gain or (loss).....
- 5. Rents, royalties, partnerships, other estate and trusts, etc.....
- 6. Farm income or (loss).....
- 7. Ordinary gain or (loss).....
- 8. Other income. List type.....
- 9. Total federal income. Add lines 1 through 8.
- 10. Interest.....
- 11. Taxes.....
- 12. Fiduciary fees.....
- 13. Charitable deduction.....
- 14. Attorney, accountant, and return preparer fees.....
- 15. Other deductions.....
- 16. Net operating loss (NOL) deduction.....
- 17. Total federal deductions. Add lines 10 through 16.....
- 18. Federal adjusted total income or (loss). Subtract line 17 from line 9.....
- 19. Iowa net modification from Schedule A, Part II, line 8.....
- 20. Iowa adjusted total income or (loss). Add line 18 and 19.....
- 21. Iowa income distribution deduction from Schedule B, line 15, but not less than 0.....
- 22. Qualified business income deduction.....
- 23. RESERVED FOR FUTURE USE.....
- 24. Total of lines 21 through 23.....
- 25. Iowa taxable income. Subtract line 24 from line 20.....
- 26. Tax from tax rate schedule. If line 25 is zero or less, enter 0.....
- 27. IA 103 tax. Enter the amount from the IA 103, line 26.....
- 28. Iowa lump sum tax. Include federal Schedule 4972.....
- 29. RESERVED FOR FUTURE USE.....
- 30. Tax on the ESBT portion of the trust from Schedule E.....
- 31. Tax before credits. Add lines 26 through 30.....

▶ 1			
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▶ 4			
▶ 5			
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▶ 30			
▶ 31			



Name of estate or trust

▶ [Input field for Name of estate or trust]

FEIN

▶ [Input field for FEIN]

Enter Dollars and Cents

- 32. Personal exemption. Enter \$40 or the amount on line 31, whichever is smaller.....
- 33. Nonresident, part-year resident tax credit, Schedule C, line 30.....
- 34. Balance. Subtract lines 32 and 33 from line 31.....
- 35. Out of State tax credit. Include IA 130.....
- 36. Balance. Subtract line 35 from line 34.....
- 37. Other nonrefundable tax credits. Include IA 148.....
- 38. Total fiduciary tax. Subtract line 37 from line 36.....
- 39. Income tax withheld. Include federal form(s) 1099 or supporting documentation.....
- 40. Estimated taxes paid to date.....
- 41. Composite and PTET credit. Include Iowa Schedule CC.....
- 42. Motor fuel tax credit. Include IA 4136.....
- 43. Other refundable credits. Include IA 148.....
- 44. Total refundable credits. Add lines 39 through 43.....
- 45. Tax Liability. If line 44 is smaller than line 38, enter the difference.....
- 46. Refund. If line 44 is greater than line 38, enter the difference.....

▶ 32		
▶ 33		
▶ 34		
▶ 35		
▶ 36		
▶ 37		
▶ 38		
▶ 39		
▶ 40		
▶ 41		
▶ 42		
▶ 43		
▶ 44		
▶ 45		
▶ 46		

a. Routing Number

▶ [Input field for Routing Number]

b. Account Number

▶ [Input field for Account Number]

c. Account Type

- ▶ Checking
- ▶ Savings

47. Penalty and Interest

47a. Penalty

[Input field for 47a. Penalty]

47b. Interest

[Input field for 47b. Interest]

Enter total here.....

▶ 47 [Input field for total]

48. Amount due: Add lines 45 and 47. Submit with form 1041V.....

▶ 48 [Input field for amount due]



Name of estate or trust

▶ [Text input field]

FEIN

▶ [FEIN input field]

Schedule A: Iowa Modifications

Part I: Modifications to Federal Taxable Income – Additions

Enter Dollars and Cents

- 1. Interest from foreign securities and state municipal securities.....
- 2. Dividends not included in federal income.....
- 3. Taxable federal refund.....
- 4. Other income.....
- 5. Total additions (Add lines 1 through 4).....

▶ 1		
▶ 2		
▶ 3		
▶ 4		
▶ 5		

Part II: Modifications to Federal Taxable Income – Subtractions

- 1. Taxable interest income received from federal obligations.....
- 2. Dividend income received from federal obligations.....
- 3. Iowa tax refund included on federal 1041, line 8.....
- 4. Federal income tax paid.....
- 5. Administrative expenses allowed for estate tax purposes.....
- 6. Other deductions.....
- 7. Total subtractions (Add lines 1 through 6).....
- 8. **Net modification** (Subtract Part II, line 7 from Part I, line 5).....

▶ 1		
▶ 2		
▶ 3		
▶ 4		
▶ 5		
▶ 6		
▶ 7		
▶ 8		

Enter this amount on page 4, line 19.



Name of estate or trust

▶ [Empty text box for Name of estate or trust]

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▶ [Empty grid for FEIN]

Schedule B: Iowa Distributable Net Income:

Enter Dollars and Cents

1. Iowa adjusted total income or (loss) from IA 1041, line 20..... If Iowa adjusted total income and the total from IA 1041, line 4 are losses, use the smaller loss.	▶ 1	[Empty input box]	[Empty input box]
2. Adjusted tax-exempt income	▶ 2	[Empty input box]	[Empty input box]
3. Enter the amount from federal form 1041, Schedule B, line 3	▶ 3	[Empty input box]	[Empty input box]
4. Enter the amount from federal form 1041, Schedule B, line 4	▶ 4	[Empty input box]	[Empty input box]
5. Enter the amount from federal form 1041, Schedule B, line 5	▶ 5	[Empty input box]	[Empty input box]
6. If the amount on IA 1041, line 4 is a gain, enter as a negative number. If the amount on IA 1041, line 4 is a loss, enter the loss as a positive number.....	▶ 6	[Empty input box]	[Empty input box]
7. Combine lines 1 through 6. If zero or less, enter 0. This is your Iowa distributable net income	▶ 7	[Empty input box]	[Empty input box]
8. If a complex trust, enter the accounting income for the tax year as determined under the governing instrument.....	▶ 8	[Empty input box]	[Empty input box]
9. Income required to be distributed currently	▶ 9	[Empty input box]	[Empty input box]
10. Other amounts paid, credited, or otherwise required to be distributed.....	▶ 10	[Empty input box]	[Empty input box]
11. Add lines 9 and 10. This is your actual total distributions for the year	▶ 11	[Empty input box]	[Empty input box]
12. Tax exempt income included in actual distributions included on IA 1041, line 18	▶ 12	[Empty input box]	[Empty input box]
13. Subtract line 12 from line 11. This is your tentative income distribution based on actual distributions.....	▶ 13	[Empty input box]	[Empty input box]
14. Subtract line 2 from line 7. This is your tentative income distribution deduction	▶ 14	[Empty input box]	[Empty input box]
15. Enter the smaller of line 13 or line 14 here, and on the IA 1041, line 21. If zero or less, enter 0. This is your Iowa income distribution deduction	▶ 15	[Empty input box]	[Empty input box]



Name of estate or trust

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Schedule C: Computation of Nonresident/Part-Year Resident Tax Credit

Moved into Iowa Moved out of Iowa Full-year nonresident Date of change in residency:
M M D D Y Y Y Y

Enter Dollars and Cents

Column A
All Source Income from IA 1041

Column B
Iowa Source

	▶		▶		▶
1. Interest income	▶ 1		▶		
2. Ordinary dividends	▶ 2		▶		
3. Business income or (loss)	▶ 3		▶		
4. Capital gain or (loss)	▶ 4		▶		
5. Rents, royalties, partnerships, other estate and trusts, etc.	▶ 5		▶		
6. Farm income or (loss)	▶ 6		▶		
7. Ordinary gain or (loss)	▶ 7		▶		
8. Other income	▶ 8		▶		
9. Total income. Add lines 1 through 8	▶ 9		▶		
10. Interest	▶ 10		▶		
11. Taxes	▶ 11		▶		
12. Fiduciary fees	▶ 12		▶		
13. Charitable deduction	▶ 13		▶		
14. Attorney, accountant, and return preparer fees	▶ 14		▶		
15. Other deductions	▶ 15		▶		
16. Net operating loss (NOL) deduction	▶ 16		▶		
17. Total deductions. Add lines 10 through 16	▶ 17		▶		
18. Modifications from IA 1041 Schedule A, Part II, line 8	▶ 18		▶		
19. Balance. Subtract line 17 from line 9, then add line 18	▶ 19		▶		
20. Distribution to beneficiaries	▶ 20		▶		
21. Qualified business income deduction	▶ 21		▶		
22. RESERVED FOR FUTURE USE	▶ 22		▶		
23. Total. Add lines 20 through 22	▶ 23		▶		
24. Taxable income of fiduciary. Subtract line 23 from line 19	▶ 24		▶		





Name of estate or trust

▶

FEIN

▶

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Enter Dollars and Cents

- 25. Iowa income percentage. Divide column B, line 24 by column A, line 24 and enter percentage rounded to nearest ten-thousandth of a percent. This cannot exceed 100.0000%
- 26. Nonresident credit percentage. Subtract line 25 from 100.0%
- 27. Iowa tax on total income from IA 1041, line 26
- 28. Personal exemption credit from IA 1041, line 32
- 29. Tax after credits. Subtract line 28 from line 27
- 30. Nonresident tax credit. Multiply line 29 by line 26. Also enter this amount on IA 1041, line 33

▶ 25		.		%
▶ 26		.		%
▶ 27				
▶ 28				
▶ 29				
▶ 30				

Schedule E: Electing Small Business Trust (ESBT) Tax Computation

- 1. Total federal adjusted ESBT income
- 2. Iowa additions to ESBT income (include statement)
- 3. Iowa deductions to ESBT income (include statement)
- 4. Iowa taxable ESBT income. Add lines 1 and 2, then subtract line 3.
- 5. Tax from tax rate schedule. Residents enter here and on IA 1041, line 30

Enter Dollars and Cents

▶ 1				
▶ 2				
▶ 3				
▶ 4				
▶ 5				

Nonresidents and part-year residents continue to line 6

Nonresident and part-year resident trusts/estates

- 6. Iowa source income
- 7. Divide line 6 by line 4 (round to the nearest ten-thousandth of a percent)
- 8. Tax on ESBT portion. Multiply line 7 by line 5. Report this amount on IA 1041, line 30

▶ 6				
▶ 7		.		%
▶ 8				





Name of estate or trust

FEIN

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

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. Paper-filed returns must be signed by hand or via a digital signature with digital certificate. Stamped or typed signatures are not accepted.

Sign Here	Signature of fiduciary or officer representing fiduciary	Date															
	<input type="text"/>	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>M</td><td>M</td><td>D</td><td>D</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>									M	M	D	D	Y	Y	Y
M	M	D	D	Y	Y	Y	Y										
Sign Here	Signature of preparer other than fiduciary:	Date															
	<input type="text"/>	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>M</td><td>M</td><td>D</td><td>D</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>									M	M	D	D	Y	Y	Y
M	M	D	D	Y	Y	Y	Y										
Sign Here	Preparer's PTIN	<input type="text"/>															
Sign Here	Preparer's Address	<input type="text"/>															
	City	State	ZIP														
	<input type="text"/>	<input type="text"/>	<input type="text"/>														

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

