



Form header section with fields: Name of Estate or Trust, Federal Employer ID Number, Name, Address, and Title of Fiduciary, Decedent's Social Security Number, Name of Attorney, Attorney's Phone Number, Iowa County in which estate is pending, Mailing Address (city, state, ZIP), Probate No., and Check one: Estate, Simple Trust, Complex Trust, Bankruptcy Estate, Testamentary, Inter Vivos.

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.

Have prior returns been filed for this estate or trust? [] Yes [] No Is Income Tax Certificate of Acquittance requested? [] Yes [] No
Is this an amended IA 1041? [] Yes [] No Is an Iowa 706 being filed? [] Yes [] No

INCOME section: 1. Dividends. Enter full amount. 2. Interest. 3. Income from partnerships and other fiduciaries. Attach supporting schedule. 4. Net rents and royalties. 5. Net business and farm income or loss. Attach Schedules C or C-EZ and F, federal form 1040. 6. Net gain (loss) from capital assets. 7. Ordinary gains (losses). Attach federal form 4797. 8. Other income. State nature of income. 9. Total income. Add lines 1 through 8.

DEDUCTIONS section: 10. Interest. Enter on Schedule D, page 2. 11. Taxes. Enter on Schedule D, page 2. 12. Fiduciary fees. Enter on Schedule D, page 2. 13. Charitable deduction from income in compliance with Will or Trust instrument. 14. Attorney, accountant, and return preparer fees. Enter on Schedule D, page 2. 15. Other deductions not subject to 2% floor. Enter on Schedule D, page 2. 16. Allowable miscellaneous itemized deductions. Enter on Schedule D, page 2. 17. Total. Add lines 10 through 16. 18. Balance. Subtract line 17 from line 9. 19. Distributions to beneficiaries. Complete Schedule B on page 2 or attach federal Schedule K-1. 20. Federal estate tax attributable to income in respect of a decedent (fiduciary's share). 21. Total. Add lines 19 and 20. 22. Taxable income of fiduciary. Subtract line 21 from line 18. Must be zero on final return.

COMPUTED TAX section: Complete lines 23-32. Nonresidents, also complete Schedule C and enter on line 28. 23. Compute tax from rate Schedule E, page 2. 24. Iowa lump sum tax. Attach federal Schedule 4972. 25. Iowa minimum tax. Attach IA 6251. 26. Tax before credits. Add lines 23 through 25. 27. Personal exemption credit. This is a nonrefundable credit. 40.00. 28. Out-of-state tax credit or nonresident credit. Attach copy of out-of-state return and Schedule IA 130 or IA 1041 Schedule C. 29. Motor fuel tax credit. Attach Schedule IA 4136. 30. Other credits. Attach IA 148 Tax Credits Schedule. 31. Total credits. Add lines 27 through 30.

TAX DUE section: 32. Tax liability. Subtract line 31 from 26. 33. Tax paid with additional Iowa Fiduciary Income Tax Payment Voucher. 34. Refund. If line 33 is larger than line 32, enter the difference. 35. Amount due. If line 33 is less than line 32, enter the difference.

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

DECLARATION: The undersigned hereby certifies and declares that this return, and any schedules or papers attached hereto, has been duly examined; that to the best knowledge and belief of the undersigned, it is a true, correct, and complete return for the taxable year as required by the income tax law of the State of Iowa and the rules and regulations issued under authority thereof. Note: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.

SIGN HERE section: Signature of fiduciary or officer representing fiduciary, Date, Signature of preparer other than fiduciary, Preparer's ID No., Address, Date.

Fiduciary Schedules A, B, D, and E

Schedule A - Background Information: Answer all applicable questions.

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

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

Schedule B - Beneficiaries' Shares of Income and Credits: Attach additional pages as necessary. In lieu of Sch. B, attach federal Sch. K-1.

	Beneficiary A	Beneficiary B	Beneficiary C	TOTALS
1. Names of each beneficiary 1.				
2. Social Security Number 2.				
3. Address 3.				
4. Iowa resident (Yes/No) 4.				
5. Net short-term capital gain 5.				
6. Net long-term capital gain (100%) 6.				
7. Depreciation and depletion 7.				
8. Ordinary income subject to Iowa income tax 8.				
9. Income not subject to Iowa income tax 9.				
10. Excess deductions 10.				
REGARDING IOWA NONRESIDENT INCOME				
11. Iowa income tax withheld, if any 11.				
12. Withholding agent's identification number 12.				

Schedule D - Explanation of Expenses

Line No.	Explanation	Amount

Schedule E - Tax Rates

Taxable Income	Tax Rate	Of Excess
Over But Not Over		Over
\$0 - \$1,439	\$0.00 + (0.36%)	\$0
\$1,439 - \$2,878	\$5.18 + (0.72%)	\$1,439
\$2,878 - \$5,756	\$15.54 + (2.43%)	\$2,878
\$5,756 - \$12,951	\$85.48 + (4.50%)	\$5,756
\$12,951 - \$21,585	\$409.26 + (6.12%)	\$12,951
\$21,585 - \$28,780	\$937.66 + (6.48%)	\$21,585
\$28,780 - \$43,170	\$1,403.90 + (6.80%)	\$28,780
\$43,170 - \$64,755	\$2,382.42 + (7.92%)	\$43,170
\$64,755 over	\$4,091.95 + (8.98%)	\$64,755