[4] A	🔉 📓 www.iowa.gov/tax 🛚 💻 📉				<u> </u>		
	For Calendar Year 2014 or fiscal year	beginning,2014, and ending	g , <sup>20</sup> <b>lowa</b> .	Fidu	uciary Return		
Nar	ne of Estate or Trust		Federal Employer ID Number		Check one:		
Nar	ne, Address, and Title of Fiduciary		Decedent's Social Security Num	nber	Simple Trust Complex Trust		
Nar	ne of Attorney	Attorney's Phone Number	Iowa County in which estate is pending		Bankruptcy Estate  If trust, check one:		
Mai	ling Address (city, state, ZIP)		Probate No.	$\dashv$	Testamentary Inter Vivos		
				<u> </u>			
or esta	rization is granted to the attorney listed above to re te's representative before the lowa Department of s an amended IA 1041? Yes No Is lowa 706 being filed? Yes No H	Revenue and to make written or oral presers Income Tax Certificate of Acquittar	ntations on behalf of the trust or estate.		ate of decedent's death		
	1. Taxable interest income		1				
	2. Ordinary dividend income		2				
	3. Income from partnerships and other fid	uciaries. Include supporting schedule.	3				
ш	4. Net rents and royalties		4				
Σ	5. Net business and farm income (loss). Inclu	ude Schedules C or C-EZ and F. federal for	m 1040 5.				
0	6. Net gain (loss) from capital assets						
NC	7. Ordinary gains (losses). Include federa						
_	8. Other income. State nature of income.						
	9. Total income. (Add lines 1 through 8.)						
	· · · · · · · · · · · · · · · · · · ·						
	10. Interest. Enter on Schedule D, page 2.						
	11. Taxes. Enter on Schedule D, page 2						
	12. Fiduciary fees. Enter on Schedule D, p						
	13. Charitable deduction from income in co	•					
voucher here. EDUCTIONS	14. Attorney, accountant, and return prepa						
੍ਹ ਹ	15. Other deductions not subject to 2% flo	15					
a F	16. Allowable miscellaneous itemized dedu	uctions. Enter on Schedule D, page 2.	16				
Ē	17. Total deductions (Add lines 10 through	16.)		17.	🛦		
	18. Balance. (Subtract line 17 from line 9.)			18.	🛦		
and	19. Distributions to beneficiaries. Complete Sche	edule B on page 2 or include federal Schedu	ıle K-1 19				
ente	20. Federal estate tax attributable to income in respect of a decedent (fiduciary's share) 20						
payment	21. Total. (Add lines 19 and 20.)			21.			
e Di	22. Taxable income of fiduciary. (Subtract	line 21 from line 18.) Must be zero or	n final return	22.	🛦		
Stap —	Complete lines 23-32. Nonresidents, also						
0,	23. Compute tax from rate Schedule E, pa	ge 2	23				
	24. Iowa lump-sum tax. Include federal Sch	_					
Α×	25. Iowa minimum tax. Include IA 6251						
F	26. Tax before credits. (Add lines 23 through						
	27. Personal exemption credit. This is a no	<del>-</del> '					
<b>—</b>	28. Out-of-state or nonresident tax credit.						
P	Schedule IA 130 or IA 1041 Schedule						
OMP	29. Motor fuel tax credit. Include Schedule						
S	30. Other credits. Include IA 148 Tax Cred						
	31. Total credits. (Add lines 27 through 30.						
ш	32. Tax liability. (Subtract line 31 from 26.)						
2	33. Tax paid with additional lowa Fiduciary						
	34. Refund. If line 33 is larger than line 32,						
TAX	35. Amount due. If line 33 is less than line	32, enter the difference		35.			
	Mail to: Fiduciary Return Processing, lowa 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 included hereto, has been duly examined; that to the best						
SIGN HERE	<b>DECLARATION:</b> The undersigned hereby certifies knowledge and belief of the undersigned, it is a true regulations issued under authority thereof. Note: St. Signature of fiduciary or officer representing fid	e, correct, and complete return for the taxable ate tax information may be disclosed to tax of	year as required by the income tax law of	the State ates for to the Depa	e of lowa and the rules and ax administrative purposes. artment of Revenue to convert		
	Signature of preparer other than fiduciary	Preparer's ID No.	_				
	Address	Date	_				

Schedule E - Tax Rates		ground Information: Answer a								
5. Was a decedent's final return filled?	3. Decedent's business or occupation:									
7. Did decedent file IOWA return(s) up to the date of death? □ Yes □ No if no, include earnings statement or explanatory affidavit.  8. Enter decedent's name and address: □ Name and Social Security Number of decedent's spouse, if any: □ Chera rame(s) of executor(s): □ Letter date(s) and amount(s) of executor's fees paid to executor(s): □ Letter date(s) and amount(s) of executor's fees paid to executor(s): □ Letter date(s) and amount(s) of executor's fees paid to executor(s): □ Letter date(s) and amount(s) of executor's fees paid to executor(s): □ Letter date(s) and amount(s) of executor's fees paid to executor(s): □ Letter date(s) and amount(s) of executor's fees paid to executor(s): □ Letter date(s) and amount(s) of executor's fees paid to executor(s): □ Letter date(s) and amount(s) of executor's fees paid to executor(s): □ Letter date(s) and amount(s) of executor's fees paid to executor(s): □ Letter date(s) and amount(s) of executor's fees paid to executor(s): □ Letter date(s) and amount(s) of executor's fees paid to executor(s): □ Letter date(s) and amount(s) of executor's fees paid to executor(s): □ Letter date(s) and amount(s) of executor's fees paid to executor(s): □ Letter date(s) and amount(s) of executor's fees paid to executor(s): □ Letter date(s) and amount(s) of executor's fees paid to executor(s): □ Letter date(s) and amount(s) of executor's fees paid to fee feed and extent to executor fees and executor's fees paid to fee feed and executor's fees paid to feed			_							
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. Has a prior return of decedent or the estate or trust been subject to federal audit? \  \text{Ves} \  \text{No.} \  \text{Is an audit now in process?} \  \text{Ves} \  \text{No.} \   13. Have expenses of administration or selling expenses been deducted for federal actiate tax purposes? \  \text{Ves} \  \text{No.} \   13. Have expenses of administration or selling expenses been deducted for federal actiate tax purposes? \  \text{Ves} \  \text{No.} \   14. Did you as full during withhold on income distributions made to nonresident beneficiarly? \  \text{Ves} \  \text{No.} \   15. Does the estate/trust elect to recognize the gain (loss) on a distribution of property under section IRC 643(e)(3)? \  \text{Ves} \  \text{No.} \   15. Does the estate/trust elect to recognize the gain (loss) on a distribution of property under section IRC 643(e)(3)? \  \text{Ves} \  \text{No.} \   16. Does the estate/trust elect to recognize the gain (loss) on a distribution of property under section IRC 643(e)(3)? \  \text{Ves} \  \text{No.} \   17. Names of each beneficiary \qquad \qqquad \qqqqq \qqqqqq \qqqqq \qqqqq \qqqqq \qqqqq \qqqqq \qqqqq \qqqqq \qqqqq \qqqqqq										
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 less paid to executor(s):  12. Has a prior return of decedent or the estate or trust been subject to federal audit? \[ \subseteq  who is an audit now in process? \] \[ \subseteq \text{ who is an audit now in process? \] \[ \text										
10. Enter name(s) of executor(s):	8. Enter decedent's na	ame and address:								
11. Enter date(s) and amount(s) of executor's fees paid to executor(s):	9. Name and Social S	Security Number of decedent's spou	se, if any:							
12. Has a prior return of decedent or the estate or trust been subject to federal audit? \  \text{Ves} \  \text{No} \  \text{Is a number of decedent or the estate or trust been subject to federal audit? \  \text{Ves} \  \text{No} \  \text{Is a number of decedent or the estate or trust been subject to federal estate tax purposes? \  \text{Ves} \  \text{No} \  \text{No} \  \text{No federal estate tax purposes?} \  \text{Ves} \  \text{No} \  \text{No federal estate tax purposes?} \  \text{Ves} \  \text{No} \  \text{No federal estate fituats elect to recognize the gain (loss) on a distribution of property under section IRC 643(e)(3)? \  \text{Ves} \  \text{No federal estate fituats elect to recognize the gain (loss) on a distribution of property under section IRC 643(e)(3)? \  \text{Ves} \  \text{No federal estate fituats elect to recognize the gain (loss) on a distribution of property under section IRC 643(e)(3)? \  \text{Ves} \  \text{No federal Sch. K-1.} \  \text{Vest Personal Estate of the estate fituats elect to recognize the gain (loss) on a distribution of property under section IRC 643(e)(3)? \  \text{Vest Personal Estate of Sch. B. include electral Sch. K-1.} \  \text{Vest Personal Estate of the estate fituats electron of the electral Sch. K-1.} \  \text{Vest Personal Estate of the estate fituats electron of the electral Sch. K-1.} \  Vest Personal Estate of the estate fituats electron of the electron	10. Enter name(s) of ex	xecutor(s):								
13. Have expenses of administration or selling expenses been deducted for federal estate tax purposes?   Yes   No	11. Enter date(s) and a	amount(s) of executor's fees paid to	executor(s):							
14. Did you as fiduciary withhold on income distributions made to nonresident beneficiaries?   Yes   No	12. Has a prior return o	of decedent or the estate or trust bee	en subject to federal a	udit? 🗌 Yes 🗌 No	Is an audit now in proces	ss? 🗌 Yes 🗌 No				
15. Does the estate/frust elect to recognize the gain (loss) on a distribution of property under section IRC 643(e)(3)? □ Yes □ No Schedule B - Beneficiaries' Shares of Income and Credits: include additional pages as necessary. In lieu of Sch. B, include federal Sch. K-1.    1. Names of each beneficiary   1.   2.   3.   3.   4.   4.   4.   4.   4.   4	13. Have expenses of a	administration or selling expenses b	een deducted for fede	ral estate tax purposes?	Yes No					
Schedule B - Beneficiaries' Shares of Income and Credits: include additional pages as necessary. In lieu of Sch. B, include federal Sch. K-1.	14. Did you as fiduciary	y withhold on income distributions m	ade to nonresident be	neficiaries? 🗌 Yes 🔲 No						
Beneficiary A   Beneficiary B   Beneficiary C   TOTALS	15. Does the estate/tru	st elect to recognize the gain (loss)	on a distribution of pro	perty under section IRC 6	643(e)(3)? Yes No					
1. Names of each beneficiary	Schedule B - Benefi	iciaries' Shares of Income and	Credits: Include addi	tional pages as necessary.	In lieu of Sch. B, include	federal Sch. K-1.				
2. Social Security Number			Beneficiary A	Beneficiary B	Beneficiary C	TOTALS				
3. Address	1. Names of each ben	neficiary 1.								
4. lowa resident (Yes/No)	2. Social Security Nur	nber 2.								
5. Net short-term capital gain	3. Address									
6. Net long-term capital gain (100%)	4. Iowa resident (Yes/	No) 4.								
7. Depreciation and depletion	5. Net short-term capi	tal gain5.								
8. Ordinary income subject to lowa income tax	6. Net long-term capit	al gain (100%)6.								
9. Income not subject to lowa income tax	7. Depreciation and de	epletion 7.								
10. Excess deductions   10.   REGARDING IOWA NONRESIDENT INCOME   11.   Iowa income tax withheld, if any   11.   Iowa income tax withheld, if any   12.   Iowa income tax withheld, if any   13.   Iowa income tax withheld, if any   14.   Iowa income tax withheld, income	8. Ordinary income su	ubject to lowa income tax 8.								
REGARDING IOWA NONRESIDENT INCOME	•									
11. lowa income tax withheld, if any										
12. Withholding agent's identification number										
Schedule D - Explanation of Expenses   Explanation   Amount										
Explanation   Amount					<u>l</u>					
Schedule E - Tax Rates	Schedule D - Expla	anation of Expenses			Ī					
Taxable Income         Of Excess           Over         But Not Over         Tax Rate         Over           \$0         \$1,515         \$0.00         + (0.36%         x         \$0)           \$1,515         \$3,030         \$5.45         + (0.72%         x         \$1,515)           \$3,030         \$6,060         \$16.36         + (2.43%         x         \$3,030)           \$6,060         \$13,635         \$89.99         + (4.50%         x         \$6,060)           \$13,635         \$22,725         \$430.87         + (6.12%         x         \$13,635)           \$22,725         \$30,300         \$987.18         + (6.48%         x         \$22,725)	Line No.	Explanation				Amount				
Taxable Income         Of Excess           Over         But Not Over         Tax Rate         Over           \$0         \$1,515         \$0.00         + (0.36%         x         \$0)           \$1,515         \$3,030         \$5.45         + (0.72%         x         \$1,515)           \$3,030         \$6,060         \$16.36         + (2.43%         x         \$3,030)           \$6,060         \$13,635         \$89.99         + (4.50%         x         \$6,060)           \$13,635         \$22,725         \$430.87         + (6.12%         x         \$13,635)           \$22,725         \$30,300         \$987.18         + (6.48%         x         \$22,725)										
Taxable Income         Of Excess           Over         But Not Over         Tax Rate         Over           \$0         \$1,515         \$0.00         + (0.36%         x         \$0)           \$1,515         \$3,030         \$5.45         + (0.72%         x         \$1,515)           \$3,030         \$6,060         \$16.36         + (2.43%         x         \$3,030)           \$6,060         \$13,635         \$89.99         + (4.50%         x         \$6,060)           \$13,635         \$22,725         \$430.87         + (6.12%         x         \$13,635)           \$22,725         \$30,300         \$987.18         + (6.48%         x         \$22,725)										
Taxable Income         Of Excess           Over         But Not Over         Tax Rate         Over           \$0         \$1,515         \$0.00         + (0.36%         x         \$0)           \$1,515         \$3,030         \$5.45         + (0.72%         x         \$1,515)           \$3,030         \$6,060         \$16.36         + (2.43%         x         \$3,030)           \$6,060         \$13,635         \$89.99         + (4.50%         x         \$6,060)           \$13,635         \$22,725         \$430.87         + (6.12%         x         \$13,635)           \$22,725         \$30,300         \$987.18         + (6.48%         x         \$22,725)										
Taxable Income         Of Excess           Over         But Not Over         Tax Rate         Over           \$0         \$1,515         \$0.00         + (0.36%         x         \$0)           \$1,515         \$3,030         \$5.45         + (0.72%         x         \$1,515)           \$3,030         \$6,060         \$16.36         + (2.43%         x         \$3,030)           \$6,060         \$13,635         \$89.99         + (4.50%         x         \$6,060)           \$13,635         \$22,725         \$430.87         + (6.12%         x         \$13,635)           \$22,725         \$30,300         \$987.18         + (6.48%         x         \$22,725)										
Taxable Income         Of Excess           Over         But Not Over         Tax Rate         Over           \$0         \$1,515         \$0.00         + (0.36%         x         \$0)           \$1,515         \$3,030         \$5.45         + (0.72%         x         \$1,515)           \$3,030         \$6,060         \$16.36         + (2.43%         x         \$3,030)           \$6,060         \$13,635         \$89.99         + (4.50%         x         \$6,060)           \$13,635         \$22,725         \$430.87         + (6.12%         x         \$13,635)           \$22,725         \$30,300         \$987.18         + (6.48%         x         \$22,725)						_				
Taxable Income         Of Excess           Over         But Not Over         Tax Rate         Over           \$0         \$1,515         \$0.00         + (0.36%         x         \$0)           \$1,515         \$3,030         \$5.45         + (0.72%         x         \$1,515)           \$3,030         \$6,060         \$16.36         + (2.43%         x         \$3,030)           \$6,060         \$13,635         \$89.99         + (4.50%         x         \$6,060)           \$13,635         \$22,725         \$430.87         + (6.12%         x         \$13,635)           \$22,725         \$30,300         \$987.18         + (6.48%         x         \$22,725)										
Taxable Income         Of Excess           Over         But Not Over         Tax Rate         Over           \$0         \$1,515         \$0.00         + (0.36%         x         \$0)           \$1,515         \$3,030         \$5.45         + (0.72%         x         \$1,515)           \$3,030         \$6,060         \$16.36         + (2.43%         x         \$3,030)           \$6,060         \$13,635         \$89.99         + (4.50%         x         \$6,060)           \$13,635         \$22,725         \$430.87         + (6.12%         x         \$13,635)           \$22,725         \$30,300         \$987.18         + (6.48%         x         \$22,725)										
Taxable Income         Of Excess           Over         But Not Over         Tax Rate         Over           \$0         \$1,515         \$0.00         + (0.36%         x         \$0)           \$1,515         \$3,030         \$5.45         + (0.72%         x         \$1,515)           \$3,030         \$6,060         \$16.36         + (2.43%         x         \$3,030)           \$6,060         \$13,635         \$89.99         + (4.50%         x         \$6,060)           \$13,635         \$22,725         \$430.87         + (6.12%         x         \$13,635)           \$22,725         \$30,300         \$987.18         + (6.48%         x         \$22,725)										
Taxable Income         Of Excess           Over         But Not Over         Tax Rate         Over           \$0         \$1,515         \$0.00         + (0.36%         x         \$0)           \$1,515         \$3,030         \$5.45         + (0.72%         x         \$1,515)           \$3,030         \$6,060         \$16.36         + (2.43%         x         \$3,030)           \$6,060         \$13,635         \$89.99         + (4.50%         x         \$6,060)           \$13,635         \$22,725         \$430.87         + (6.12%         x         \$13,635)           \$22,725         \$30,300         \$987.18         + (6.48%         x         \$22,725)										
Taxable Income         Of Excess           Over         But Not Over         Tax Rate         Over           \$0         \$1,515         \$0.00         + (0.36%         x         \$0)           \$1,515         \$3,030         \$5.45         + (0.72%         x         \$1,515)           \$3,030         \$6,060         \$16.36         + (2.43%         x         \$3,030)           \$6,060         \$13,635         \$89.99         + (4.50%         x         \$6,060)           \$13,635         \$22,725         \$430.87         + (6.12%         x         \$13,635)           \$22,725         \$30,300         \$987.18         + (6.48%         x         \$22,725)										
Taxable Income         Of Excess           Over         But Not Over         Tax Rate         Over           \$0         \$1,515         \$0.00         + (0.36%         x         \$0)           \$1,515         \$3,030         \$5.45         + (0.72%         x         \$1,515)           \$3,030         \$6,060         \$16.36         + (2.43%         x         \$3,030)           \$6,060         \$13,635         \$89.99         + (4.50%         x         \$6,060)           \$13,635         \$22,725         \$430.87         + (6.12%         x         \$13,635)           \$22,725         \$30,300         \$987.18         + (6.48%         x         \$22,725)	Schedule E - Tax	 Rates				63-001b (09/11/13)				
Over         But Not Over         Tax Rate         Over           \$0         \$1,515         \$0.00         + (0.36%         x         \$0)           \$1,515         \$3,030         \$5.45         + (0.72%         x         \$1,515)           \$3,030         \$6,060         \$16.36         + (2.43%         x         \$3,030)           \$6,060         \$13,635         \$89.99         + (4.50%         x         \$6,060)           \$13,635         \$22,725         \$430.87         + (6.12%         x         \$13,635)           \$22,725         \$30,300         \$987.18         + (6.48%         x         \$22,725)			Of E	veess		00 00 12 (00/11/10)				
\$0 \$1,515 \$0.00 + (0.36% x \$0) \$1,515 \$3,030 \$5.45 + (0.72% x \$1,515) \$3,030 \$6,060 \$16.36 + (2.43% x \$3,030) \$6,060 \$13,635 \$89.99 + (4.50% x \$6,060) \$13,635 \$22,725 \$430.87 + (6.12% x \$13,635) \$22,725 \$30,300 \$987.18 + (6.48% x \$22,725)										
\$3,030 \$6,060 \$16.36 + (2.43% x \$3,030) \$6,060 \$13,635 \$89.99 + (4.50% x \$6,060) \$13,635 \$22,725 \$430.87 + (6.12% x \$13,635) \$22,725 \$30,300 \$987.18 + (6.48% x \$22,725)	\$0	\$1,515 \$0.00 +		-						
\$6,060 \$13,635 \$89.99 + (4.50% x \$6,060) \$13,635 \$22,725 \$430.87 + (6.12% x \$13,635) \$22,725 \$30,300 \$987.18 + (6.48% x \$22,725)		· · ·	•	' '						
\$13,635			•							
\$22,725 \$30,300 \$987.18 + (6.48% x \$22,725)			•							
©20, 200	\$22,725	\$30,300 \$987.18 +	(6.48% x \$22	2,725)						
\$45,450 \$68,175 \$2,508.24 + (7.92% x \$45,450)	\$30,300 \$45,450		•	0,300) 5.450)						

over \$4,308.06 + (8.98% x \$68,175)

\$68,175