Iowa Department of Revenue
www.iowa.gov/tax

Iowa Inheritance/Estate Tax Schedule E

Jointly Owned Property

Estate of:

Part I **Qualified joint interest: Interests held by the decedent and his or her spouse as the only joint tenants.**

Item Number	Description	Alternate valuation date	Alternate value	Value at date of death
1(a) Totals				
1(b) Amounts included in gross estate including decedent's 1/2 value If less than 50%, submit proof of contribution.				

Part II **All other joint interests**

2(a) State the name, relationship, and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached sheet.

Name	Relationship	Address (street, city, state, ZIP)
A.		
B.		
C.		

2(b) Percentage included must be 100%. If less than 100%, **provide proof of contribution**.

Item Number	Enter letter for co-tenant	Description (include alternate value date, if any)	Percentage includable	Includable alternate value	Includable value at date of death
2(c) Total other joint interests					
Total includable joint interests. Add lines 1(b) and 2(c). Also enter on IA 706, page 2, line 31, Jointly Owned Property.					

If more space is needed, attach additional sheets.