



# ***Iowa Inheritance/Estate Tax*** ***Application for Extension of Time to File***

Estate of \_\_\_\_\_ Date of Death: \_\_\_\_\_

County: \_\_\_\_\_ Probate Number: \_\_\_\_\_ Social Security Number: \_\_\_\_\_

Department of Revenue Number: \_\_\_\_\_

The undersigned fiduciary hereby requests an extension of time to file a final inheritance/estate tax return on a present property interest.

This extension is requested until \_\_\_\_\_ for the following reason:  
MONTH YEAR

Estimated total inheritance/estate tax liability: \$ \_\_\_\_\_

Payment of the estimated amount of tax due is required with this request of extension and must be attached. If waiver of this requirement to pay is requested, provide explanation for hardship below as required under Iowa Code 450.6. If additional space is needed, attach a separate sheet.

\_\_\_\_\_  
Signature of Fiduciary or Authorized Agent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Address

Mail in duplicate to:  
Compliance Division, Iowa Department of Revenue, PO Box 10456, Des Moines IA 50306-0456

\_\_\_\_\_  
FOR DEPARTMENT OF REVENUE USE ONLY  
\_\_\_\_\_

Extension of time requested above is:

- Approved
- Rejected for reason indicated on back of this form
- Other:

\_\_\_\_\_  
Compliance Division

(Instructions on Reverse Side)

## Instructions

### A. General

1. Separate applications for extension of time to file inheritance/estate tax returns must be made for each estate. The reason for the extension must be fully stated.
2. This form must be submitted in duplicate to the Compliance Division, Iowa Department of Revenue, Hoover State Office Building, PO Box 10456, Des Moines IA 50306-0456; **on or before** the date the return was required to be filed. One copy of the Department's determination will be returned to the taxpayer. If this application is approved, **attach one copy to the return at the time of filing.**
3. **Request for subsequent extensions, if needed, must be submitted prior to the expiration of the prior extension.**

### B. Inheritance/Estate Tax Applications

1. An extension of time to file inheritance/estate tax returns may be granted in separate one-year increments for a maximum time limit of 10 years after death.
2. All tax remaining unpaid during the period of an extension of time draws interest as provided by law.
3. Undue hardship for the beneficiaries, litigation and losses to the detriment of the estate, illness or removal of the fiduciary or the attorney for the estate are, among others, considered reasonable grounds for granting an extension.

### Reason for Rejection

- The request was not signed by the fiduciary or his/her authorized agent.
- The request was not submitted on or before the date the return was required to be filed.
- No reason was given for requesting the extension of time or the reason was not clearly stated.
- Separate requests are required for each estate.
- Payment of the estimated tax was not received with the application for extension of time.
- Other.

**For more information, visit our**

- ◆ Web site at [www.iowa.gov/tax/](http://www.iowa.gov/tax/)
- ◆ Tax research: <http://itrl.idr.iowa.gov/>
- ◆ E-mail the Department at [idr@iowa.gov](mailto:idr@iowa.gov)