



# Iowa Inheritance Tax Schedule J

## Funeral Expenses and Expenses Incurred in Administering Property in the Gross Estate

**Estate of:**

Note: List on this schedule expenses of administering property in the gross estate. For those expenses, see Iowa Code section 450.12(1). Executors' commissions, attorneys' fees, etc., are allowed as a deduction for Iowa inheritance tax purposes. If they are allowed as a deduction in computing the taxable estate for federal estate tax purposes, they are not allowable as an income tax deduction on form IA 1041.

Item No.	Description		Amount
1	<b>A. Funeral Expenses:</b>		
	Total.....	X X X X X X X	-----
	<b>B. Administration expenses allowable under Iowa Code section 450.12.</b>		
1	Executors' commissions: Amount estimated / agreed upon / paid. (Strike out words that do not apply.) Enter zero if fee waived by executor. ....	X X X X X X X	-----
2	Attorney fees: Amount estimated / agreed upon / paid. (Strike out the words that do not apply.) .....	X X X X X X X	-----
3	Federal estate tax paid.....	X X X X X X X	-----
4	Miscellaneous deductible expenses:		
	Total of A & B		
	For use only if decedent had property outside Iowa		
	<b>C. Iowa Portion of A &amp; B</b>		
1	Total Iowa Gross Estate _____		
2	Total Gross Estate (Iowa and Non-Iowa property) _____		
3	Iowa Percentage: Divide line 1 by line 2 _____ %		
4	Amount deductible: Multiply total of A & B by percentage on line 3 and list on line 37 of the IA 706 _____		
		X X X X X X X	

**TOTAL.** Also enter on IA 706, page 2, line 37, Funeral Expenses and Expenses Incurred in Administering Property in Gross Estate .....