

701—700.2(422) Documentation.**700.2(1)** *Documents to be filed.*

a. Estates of Iowa decedents. A copy of the inheritance tax return (for decedents dying before January 1, 2025) and probate inventory required by Iowa Code section 633.361 and a copy of the decedent's will in testate estates shall be filed with the first fiduciary return of income unless previously filed with the department for inheritance tax purposes.

b. Nonresident decedents—ancillary administration. If ancillary administration has been opened for the estate of a nonresident decedent, a copy of the inheritance tax return (for decedents dying before January 1, 2025) and probate inventory and a copy of the decedent's will in testate estates shall be filed with the department, subject to the same conditions and requirements in estates of resident decedents. If ancillary administration has not been opened for a nonresident decedent with Iowa taxable income, a copy of the inventory filed in the primary estate, or the portion of the inventory listing the property generating the Iowa income and the decedent's will in testate estates, must be filed with the department with the first fiduciary return of income.

c. Inter vivos trusts.

(1) Inter vivos trusts with a situs in Iowa and inter vivos trusts with a situs outside Iowa with Iowa taxable income shall submit to the department with the first fiduciary return the following:

1. A copy of the trust instrument;
2. A list of the trust assets (those generating Iowa taxable income in case of trusts with a situs outside Iowa); and
3. An estimate of the fair market value of each asset.

(2) If the trust instrument is amended or additional assets are added to the trust corpus, a copy of the amended items must be submitted to the department with the first fiduciary return of income following the change.

d. Testamentary trusts. If the estate was not reported for inheritance tax purposes, a copy of the decedent's will and a list of assets in the trust corpus in testamentary trusts with a situs both within and without Iowa must be submitted to the department with the first fiduciary return of income.

700.2(2) Reserved.

This rule is intended to implement Iowa Code sections 422.25, 422.27, 422.28, and 422.73.

[ARC 0403D, IAB 6/24/26, effective 7/29/26]