



For a brother or sister, son-in-law or daughter-in-law, there are no exemptions and the tax starts at five percent and runs up to 10 percent. For a nonrelated person, there are no exemptions and the tax ranges from 10 to 15 percent.

The Iowa inheritance tax return (Form IA 706) is due nine months after death. The federal estate tax return is due nine months after death, also.