422.23 Return by administrator.

The return by an individual, who, while living, was subject to income tax in the state during the tax year, and who has died before making the return, shall be made in the individual's name and behalf by the administrator or executor of the estate and the tax shall be levied upon and collected from the individual's estate. In the making of said return, the executor or administrator shall use the same method of computation, either cash or accrual, as was last used by the deceased taxpayer.

[C35, § 6943-f19; C39, § **6943.055;** C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 422.23]

86 Acts, ch 1241, § 18; 99 Acts, ch 151, §7, 89