## 422.39 Statutes applicable to corporations and corporation tax.

All the provisions of sections 422.24 through 422.27 of subchapter II, respecting payment, collection, reporting, examination, and assessment, shall apply in respect to a corporation subject to the provisions of this subchapter and to the tax due and payable by a corporation taxable under this subchapter. This includes but is not limited to a corporation that is a pass-through entity as defined in section 422.25A.

[C35, \$6943-f35; C39, \$**6943.071;** C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, \$422.39] 2020 Acts, ch 1062, \$94; 2020 Acts, ch 1118, \$68, 71

2020 amendment applies to federal adjustments and federal partnership adjustments that have a final determination date after July 1, 2020; 2020 Acts, ch 1118, \$71