

**422.85 Imposition of estimated tax.**

A taxpayer subject to the tax imposed by [sections 422.16C, 422.33, and 422.60](#) shall make payments of estimated tax for the taxable year if the amount of tax payable, less credits, can reasonably be expected to be more than one thousand dollars for the taxable year. For purposes of [this subchapter](#), “*estimated tax*” means the amount which the taxpayer estimates to be the tax due and payable under [subchapter II, III, or V of this chapter](#) for the taxable year.

[C79, 81, §422.85]

[89 Acts, ch 251, §26; 2020 Acts, ch 1062, §94; 2023 Acts, ch 78, §3, 6, 7](#)

Referred to in [§422.86](#)

A taxpayer making an election under section 422.16C is not required to make estimated tax payments for a tax year beginning prior to May 11, 2023; see [2023 Acts, ch 78, §4](#)

2023 amendment applies retroactively to January 1, 2022, for tax years beginning on or after that date; [2023 Acts, ch 78, §7](#)