

**422.27 Final report of fiduciary — conditions.**

1. A final account of a personal representative shall not be allowed by any court unless the account shows, and the judge of the court finds, that all taxes imposed by [this subchapter](#) upon the personal representative, which have become payable, have been paid, and that all taxes which may become due are secured by bond or deposit, or are otherwise secured. The certificate of acquittances of the department of revenue is conclusive as to the payment of the tax to the extent of the acquittance. [This subsection](#) does not apply if all property in the estate of a decedent is held in joint tenancy with right of survivorship by husband and wife alone. For purposes of [this subsection](#), “*personal representative*” means an administrator, executor, or trustee as each is defined in [section 633.3](#).

2. For the purpose of facilitating the settlement and distribution of estates held by fiduciaries, the director may, on behalf of the state, agree upon the amount of taxes at any time due or to become due from such fiduciaries under the provisions of [this subchapter](#), and payment in accordance with such agreement shall be full satisfaction of the taxes to which the agreement relates.

[C35, §6943-f23; C39, §6943.059; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §422.27]

[85 Acts, ch 148, §1](#); [86 Acts, ch 1054, §1](#); [86 Acts, ch 1238, §19](#); [86 Acts, ch 1241, §20](#); [90 Acts, ch 1232, §11](#); [2003 Acts, ch 145, §286](#); [2020 Acts, ch 1062, §94](#); [2025 Acts, ch 148, §33, 53, 54](#)

Referred to in [§257.22](#), [422.39](#), [422D.3](#), [633.479](#), [635.7](#)

Fiduciaries' reports, [§636.33](#)

Similar settlement provision for estates, [§450.58](#)

2025 amendment to subsection 1 applies retroactively to January 1, 2025, to the estates of decedents dying on or after January 1, 2025; [2025 Acts, ch 148, §54](#)

Subsection 1 amended