

**701—87.6(451) Applicable rules.** Unless otherwise provided in this chapter, the rules found in 701—Chapter 86 apply to the administration of estate tax including, but not limited to, rules regarding statutes of limitations provided, however, that the estate tax is applicable only to deaths occurring prior to July 1, 2008.

This rule is intended to implement Iowa Code chapter 17A, section 450.94, and 2008 Iowa Acts, Senate File 2350, section 37.