

**701—202.9(423) Bankruptcy, insolvency, or assignment for benefit of creditors.** In cases of bankruptcy, insolvency or assignment for the benefit of creditors by the taxpayer, the taxpayer shall immediately file a return with the tax being due.

This rule is intended to implement Iowa Code section 423.31.

[ARC 7714C, IAB 3/6/24, effective 4/10/24]