

**701—308.5(422) Reporting forms.**

**308.5(1)** *Resident forms.* Blank estimate tax forms are available from the department for resident taxpayers making state estimate payments.

**308.5(2)** *Nonresident forms.* A special nonresident estimate tax form with instructions is available from the department for any nonresident wishing to make estimate tax payments in lieu of having Iowa income tax withheld by an Iowa withholding agent. The estimated payment should be submitted with the certificate or the release from withholding described in subrule 308.3(2).

This rule is intended to implement Iowa Code section 422.16.

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