

701—604.4(422) Reporting forms. Financial institutions which have paid estimated tax in the prior year will receive by mail a preaddressed reporting form. Blank reporting forms are available from the department for those making an estimate for the first time, or when the preaddressed form is misplaced or lost.

This rule is intended to implement Iowa Code section 422.21.

[Editorial change: IAC Supplement 11/2/22]