

701—900.15(450) Applicability. Any references made within Chapter 900 of these rules to Chapter 901 of these rules, “Iowa Estate Tax,” are applicable only for deaths that occurred prior to January 1, 2005.

This rule is intended to implement 2014 Iowa Acts, House File 2435, section 25.

[ARC 1545C, IAB 7/23/14, effective 8/27/14; Editorial change: IAC Supplement 11/2/22; Editorial change: IAC Supplement 10/18/23]