

**701—902.4(450A) Audits, assessments and refunds.** 701—subrules 900.3(1) to 900.3(3) providing for the audit, assessment and refund of the Iowa inheritance tax shall also be the rules for the audit, assessment and refund of the Iowa generation skipping transfer tax.

This rule is intended to implement Iowa Code sections 450A.2, 450A.4, 450A.5, 450A.8 to 450A.12 and 450A.14.

[Editorial change: IAC Supplement 11/2/22; Editorial change: IAC Supplement 10/18/23]