IAC Ch 104, p.1

701—104.5(423A) 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(6) and 2005 Iowa Code Supplement section 423A.6.