

701—700.7(422) Audits, assessments and refunds. Rules 701—305.1(422) through 701—305.3(422) governing the audit of individual income tax returns, the assessment for tax or additional tax due, and the refund of excessive tax paid also govern the audit of the fiduciary income tax return and the assessment and refund of fiduciary income tax.

This rule is intended to implement Iowa Code sections 422.16, 422.25, 422.30, 422.70, and 422.73.
[ARC 0403D, IAB 6/24/26, effective 7/29/26]