

**701—89.1 (422) Administration.**

**89.1(1) Definitions.** The following definitions cover 701—Chapter 89 and are in addition to the definitions contained in Iowa Code section 422.4.

“*Administrator*” means the administrator of the compliance division of the department of revenue or the personal representative of an intestate estate.

“*Compliance division*” is the organizational unit of the department created by the director to administer the inheritance and fiduciary income tax laws.

“*Department*” means the department of revenue.

“*Director*” means the director of revenue.

“*Gross income*” includes any and all income prior to any deductions as set forth on the Iowa fiduciary return of income.

“*Personal representative*” means the executor, administrator or trustee of a decedent’s estate.

“*Tax*” means the income tax imposed on estates and trusts under Iowa Code section 422.6.

“*Taxable income*” is the income of the fiduciary and also includes distributions to beneficiaries as set forth on the Iowa fiduciary return of income.

“*Taxpayer*” means the executor, administrator or other personal representative of a decedent’s estate required to file a return for the estate and the decedent under Iowa Code sections 422.14 and 422.23. “*Taxpayer*” also means the trustee of a trust subject to tax under 26 U.S.C. Section 641 and required to file a return under 26 U.S.C. Section 6012(b), as well as the trustee of the bankruptcy estate of an individual under Chapter 7 or 11 of Title 11 of the United States Code.

**89.1(2) Delegation of authority.** The director delegates to the administrator of the compliance division, subject always to the supervision and review of the director, the authority to administer the fiduciary income tax. This authority specifically includes, but is not limited to: determining the correct fiduciary income tax liability; making tax liability assessments; issuing refunds; releasing tax liens; filing tax liability claims in probated estates and releasing the claims upon payment of the tax; and issuing the certificate of acquittance authorized by Iowa Code section 422.27. The administrator of the compliance division may delegate the examination and audit of tax returns to the supervisors, agents and employees and representatives of the department.

This rule is intended to implement Iowa Code sections 421.2, 421.4, 422.6, 422.23, 422.25, 422.26, 422.27 and 422.73.