

701—78.1 (437B) Who must file return. Beginning with property tax years and replacement tax years beginning on or after January 1, 2013, each taxpayer, as defined in Iowa Code section 437B.2, shall file a true and accurate return with the director. The return shall include all of the information prescribed in Iowa Code sections 437B.4(1) “a” and “b” and any other information or schedules requested by the director. The return shall be signed by an officer or other person duly authorized by the taxpayer and must be certified as correct. If the taxpayer was inactive or ceased the conduct of any activity subject to the replacement tax during the tax year, the return must contain a statement to that effect.

[**ARC 0965C** , IAB 8/21/13, effective 8/2/13; **ARC 1105C** , IAB 10/16/13, effective 11/20/13; **ARC 2696C** , IAB 8/31/16, effective 10/5/16]