IAC Ch 901, p.1

701—901.5(451) Appeals. Rule 701—900.4(450), providing for an appeal to the director and a subsequent appeal to district court under the Iowa Administrative Procedure Act in inheritance tax disputes, shall also be the rule for appeals in Iowa estate tax disputes. See 701—Chapter 7. [Editorial change: IAC Supplement 11/2/22; Editorial change: IAC Supplement 10/18/23]