

**701—900.15(450) Applicability.** Any references made within Chapter 86 of these rules to Chapter 87 of these rules, “Iowa Estate Tax,” are applicable only for deaths that occurred prior to January 1, 2005.

This rule is intended to implement 2014 Iowa Acts, House File 2435, section 25.  
[ARC 1545C, IAB 7/23/14, effective 8/27/14; Editorial change: IAC Supplement 11/2/22]