

**422.14 Return by fiduciary.**

1. *a.* A fiduciary subject to taxation under [this subchapter](#), as provided in [section 422.6](#), shall make a return, signed in accordance with forms and rules prescribed by the director, for the individual, estate, or trust for whom or for which the fiduciary acts, if the taxable income thereof amounts to six hundred dollars or more. A nonresident fiduciary shall file a copy of the federal income tax return for the current tax year with the return required by [this section](#).

*b.* (1) A fiduciary required to file a return under paragraph “*a*”, shall file the return in an electronic format as specified by the department in a tax year in which any of the following circumstances apply:

(a) The individual, estate, or trust for whom or which the fiduciary acts has two hundred fifty thousand dollars or more in gross receipts, as defined by rule by the department.

(b) The fiduciary is required to provide ten or more schedules K-1 to the beneficiaries.

(c) The fiduciary reports twenty-five thousand dollars or more of Iowa tax credits on the return.

(2) This paragraph “*b*” applies to any form or schedule supporting a return required to be electronically filed or any amended return if the amended return meets any of the circumstances requiring electronic filing in this paragraph.

*c.* (1) Notwithstanding paragraph “*b*”, the department may provide an exception to the electronic filing requirement.

(2) A return subject to the electronic filing requirement in paragraph “*b*” that is filed in a manner other than an electronic format specified by the department shall not be considered a valid return unless the department provides an exception pursuant to this paragraph.

*d.* The department shall adopt rules to implement [this subsection](#).

2. Under such regulations as the director may prescribe, a return may be made by one of two or more joint fiduciaries.

3. Fiduciaries required to make returns under [this subchapter](#) shall be subject to all the provisions of [this subchapter](#) which apply to individuals.

[C35, §6943-f14; C39, §**6943.046**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §422.14]

[89 Acts, ch 251, §16](#); [2020 Acts, ch 1062, §94](#); [2022 Acts, ch 1061, §3, 9](#)

Referred to in [§29C.24](#), [421.59](#), [421.60](#), [422.13](#), [422.16](#), [422.16B](#)

2022 amendment to subsection 1 applies to tax years ending on or after December 31, 2023, or for tax years ending on or after December 31 of the calendar year in which the department of revenue implements a system for receiving the electronic returns, whichever is later; [2022 Acts, ch 1061, §9](#)

Subsection 1 amended