

**422.39 Statutes applicable to corporations and corporation tax.**

All the provisions of [sections 422.24 through 422.27](#) of [subchapter II](#), respecting payment, collection, reporting, examination, and assessment, shall apply in respect to a corporation subject to the provisions of [this subchapter](#) and to the tax due and payable by a corporation taxable under [this subchapter](#). This includes but is not limited to a corporation that is a pass-through entity as defined in [section 422.25A](#).

[C35, §6943-f35; C39, §**6943.071**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §422.39]

[2020 Acts, ch 1062, §94](#); [2020 Acts, ch 1118, §68, 71](#)

2020 amendment applies to federal adjustments and federal partnership adjustments that have a final determination date after July 1, 2020; 2020 Acts, ch 1118, §71