

**701—901.6(451) Applicable rules.** Unless otherwise provided in this chapter, the rules found in 701—Chapter 900 apply to the administration of estate tax including, but not limited to, rules regarding statutes of limitations provided, however, that the estate tax is applicable only to deaths occurring prior to January 1, 2005.

This rule is intended to implement Iowa Code chapter 17A and section 450.94 and 2014 Iowa Acts, House File 2435, section 25.

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