

**422.14 Return by fiduciary.**

1. A fiduciary subject to taxation under [this division](#), 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](#).

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 division](#) shall be subject to all the provisions of [this division](#) 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](#)

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