

## Red Tape Review Rule Report (Due: September 1, 2026)

<b>Department Name:</b>	Revenue	<b>Date:</b>	02/12/2026	<b>Total Rule Count:</b>	11
<b>IAC #:</b>	701	<b>Chapter/ SubChapter/ Rule(s):</b>	700	<b>Iowa Code Section Authorizing Rule:</b>	422.14(1)(d)
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**PLEASE NOTE, THE BOXES BELOW WILL EXPAND AS YOU TYPE**

**What is the intended benefit of the rule?**

Chapter 700 provides the Department’s interpretation of the underlying statutes pertaining to the calculation and reporting of income tax paid by fiduciaries. The rules are intended to help the public understand how to comply with fiduciary income tax obligations.

**Is the benefit being achieved? Please provide evidence.**

To the extent the Department proposes to re-promulgate these rules, the Department has determined that the rules aid the public in understanding the requirements of fiduciary income tax calculation and reporting.

**What are the costs incurred by the public to comply with the rule?**

There is no cost to comply with these rules. Any costs to comply are associated with the underlying statutes.

**What are the costs to the agency or any other agency to implement/enforce the rule?**

There are no costs to the agency of implementing these rules beyond those that would otherwise be required to administer the statute. There are tax administration expenses associated with administering any tax statute, including return processing and enforcement program work.

**Do the costs justify the benefits achieved? Please explain.**

There are no costs of the rules themselves. The rules that are being re-promulgated provide useful explanations of issues and topics that could otherwise be confusing to the public. The cost of inaction is potential confusion of complying with the reporting and filing requirements for fiduciary income taxes.

**Are there less restrictive alternatives to accomplish the benefit?  YES  NO**

**If YES, please list alternative(s) and provide analysis of less restrictive alternatives from other states, if applicable. If NO, please explain.**

The rules have been revised where possible to provide clarity and rescind duplicative statutory text or obsolete and unnecessary language. The rules that will be repromulgated have been determined to be necessary. There is no less restrictive alternative to achieve the benefit of additional certainty.

**Does this chapter/rule(s) contain language that is obsolete, outdated, inconsistent, redundant, or unnecessary language, including instances where rule language is duplicative of statutory language? [list chapter/rule number(s) that fall under any of the above categories]**

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Yes. Chapter 700 contains language that is outdated, redundant of statute, or unnecessary.

**RULES PROPOSED FOR REPEAL (list rule number[s]):**

700.6  
700.7  
700.11. The content of the rule is included in re-promulgated rule 700.8.

**RULES PROPOSED FOR RE-PROMULGATION (list rule number[s] or include rule text if available):**

700.1 is amended to remove restrictive terms, language duplicative of statute, and for clarity.  
700.2 is amended to remove restrictive terms, language duplicative of statute, and for clarity.  
700.3 is amended to remove restrictive terms, language duplicative of statute, and for clarity.  
700.4 is amended to remove restrictive terms, language duplicative of statute, and for clarity.  
700.5 is amended to remove restrictive terms, language duplicative of statute, and for clarity.  
700.8 is amended to remove restrictive terms, language duplicative of statute, and for clarity. The content of the rule is re-promulgated in 700.6.  
700.9 is amended to remove restrictive terms, language duplicative of statute, and for clarity. The content of the rule is re-promulgated in 700.7.  
700.10 is amended to remove restrictive terms, language duplicative of statute, and for clarity. The content of the rule is re-promulgated in 700.8.

The text of the proposed rules will be published with the Regulatory Analysis in the Iowa Administrative Code Bulletin in the coming months.

***\*For rules being re-promulgated with changes, you may attach a document with suggested changes.***

**METRICS**

<b>Total number of rules repealed:</b>	<b>3</b>
<b>Proposed word count reduction after repeal and/or re-promulgation</b>	<b>5,540</b>
<b>Proposed number of restrictive terms eliminated after repeal and/or re-promulgation</b>	<b>39</b>

**ARE THERE ANY STATUTORY CHANGES YOU WOULD RECOMMEND INCLUDING CODIFYING ANY RULES?**

No.