

701—21.3(421,26USC6402) Submission of evidence. A taxpayer may challenge the offset by submitting evidence that all or part of the debt is not past due or not legally enforceable or that the address shown on the taxpayer's federal return that resulted in the overpayment is not within Iowa. The challenge must be postmarked or received within 60 days of the date of the pre-offset notice in the manner described in the pre-offset notice.

[ARC 7835C, IAB 4/17/24, effective 5/22/24]