

**422.24 Payment interest.**

1. For all taxpayers the total tax due shall be paid in full at the time of filing the return.
2. When, at the request of the taxpayer, the time for filing the return is extended, interest at the rate in effect under section 421.7 for each month counting each fraction of a month as an entire month, on the total tax due, from the time when the return was required to be filed to the time of payment, shall be added and paid.

[C35, § 6943-f20; C39, § **6943.056**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 422.24; 81 Acts, ch 131, § 7]