DIVISION IV
CORPORATIONS

CHAPTER 40
CORPORATIONS

[Prior to 7/13/88, see Secretary of State[750] Ch 2]

721—40.1(490.499,504A) Filing of documents. Documents pertaining to profit corporations, nonprofit corporations, and cooperative associations shall be delivered for filing to the office of Secretary of State, Lucas State Office Building, Des Moines, Iowa 50319.

40.1(1) A copy of a signature, however made, is acceptable with regard to documents delivered to the secretary of state for filing pursuant to Iowa Code chapter 490.

40.1(2) A document delivered to the secretary of state for filing pursuant to the Iowa business corporation Act, Iowa Code chapter 490, may be delivered by telecopier to (515)242-5953.

40.1(3) A document delivered by telecopier may be delivered at any time of day. The date and time of receipt printed on the document by the telecopier constitutes the date and time endorsement required by Iowa Code section 490.125(2).

40.1(4) A document delivered by telecopier shall be printed on paper measuring 8½” by 11”, unless a copy of a larger document, reduced to 8½” by 11” paper, is acceptable to the filing party. The document received by the secretary of state via telecopier shall constitute the copy that is filed and returned to the corporation pursuant to Iowa Code section 490.125(2).

40.1(5) A document delivered by telecopier shall be accompanied by a cover sheet that provides the name, address, and telephone number of the filing party, and instructions as to the manner by which the filing fee will be paid. The filing fee may be billed to an account maintained by the filing party pursuant to rule 721—2.3(17A). The filing fee may be paid by any other means authorized by the secretary of state.

40.1(6) If a telecopier is used to deliver a document that is subject to the multiple copy requirement of Iowa Code section 490.130, the additional copy or copies shall be delivered by telecopier contemporaneously with the copy of the document to be filed.

40.1(7) A document delivered by telecopier for filing may be rejected if the print quality of the document is deemed by agency personnel to be unacceptable for microfilming purposes. The secretary of state will notify the filing party by telephone or regular mail of the rejection of a document pursuant to this subrule. The secretary of state will accept for filing the original copy of the document, effective on the date of the transmission by telecopier, if the original document is received in the office of the secretary of state within ten days of date of the notification of the rejection.

This rule is intended to implement Iowa Code chapter 490.

721—40.2(490,499,504A) Reinstatement of corporations.

40.2(1) A corporation subject to Iowa Code chapter 490 that was administratively dissolved after July 1, 1992, and prior to July 1, 1993, may reinstate pursuant to section 490.1422 prior to the expiration of two years from the date of the administrative dissolution, or prior to July 1, 1995, whichever occurs first.

40.2(2) A cooperative association subject to Iowa Code chapter 499 that forfeited its corporate rights under section 499.51 prior to July 1, 1993, may reinstate pursuant to section 499.78 prior to July 1, 1995.

40.2(3) A nonprofit corporation subject to Iowa Code chapter 504A, whose certificate of incorporation was canceled pursuant to section 504A.87 prior to July 1, 1993, and whose period for reinstatement had not expired as of July 1, 1993, may apply to the secretary of state for reinstatement pursuant to section 504A.87A prior to the expiration of five years from the date of the cancellation of the certificate of incorporation, or prior to July 1, 1995, whichever occurs first.

This rule is intended to implement Iowa Code sections 490.1422, 504A.87A, and 499.78.

721—40.3(487,490,504A) Names distinguishable upon corporate records.

40.3(1) Except as provided in these rules, a name is considered distinguishable upon the records of the secretary of state if it contains one or more different letters or numerals, or if it contains a different
sequence of letters or numerals. A single space used to divide a sequence of letters or numerals into separate words is considered to be a letter for the purpose of this subrule. Differences between singular and plural forms of words are distinguishable. Differences between numerals, Roman numerals, and words representing numerals are distinguishable. The following characters are considered as letters for the purpose of this subrule: \$ (dollar sign); + (plus sign); % (percent sign); € (cent sign).

40.3(2) The following words and abbreviations, when positioned as the last word or abbreviation in the corporate name, are not considered in determining whether a name is distinguishable upon the records of the secretary of state:

1. Corporation
2. Company
3. Incorporated
4. Limited
5. Corp.
6. Co.
7. Inc.
8. Ltd.

40.3(3) The presence or absence of the words “limited partnership,” or the abbreviation “L.P.” in any limited partnership name, when positioned at the end of the name, is not considered in determining whether a name is distinguishable upon the records of the secretary of state.

40.3(4) The presence or absence of the words “professional corporation” or the abbreviation “P.C.” in the name of any professional corporation, when positioned at the end of the name, is not considered in determining whether a name is distinguishable upon the records of the secretary of state.

40.3(5) The presence or absence of the words “registered limited liability partnership,” or the abbreviation “L.L.P.” in any limited liability partnership name, when positioned at the end of the name, is not considered in determining whether a name is distinguishable upon the records of the secretary of state.

40.3(6) The presence or absence of the words “limited liability company,” or the abbreviation “L.L.C.” or “L.C.” in any limited liability company name, when positioned at the end of the name, is not considered in determining whether a name is distinguishable upon the records of the secretary of state.

40.3(7) to 40.3(10) Reserved.

40.3(11) Differences in punctuation and special characters are not considered in determining whether a name is distinguishable upon the records of the secretary of state. Punctuation and special characters include, but are not limited to:

- (apostrophe) \[ (left bracket)
] (right bracket) : (colon)
, (comma) — (dash)
* (hyphen) ! (exclamation point)
( (left parenthesis) ) (right parenthesis)
. (period) ? (question mark)
‘ (single quote mark) ” (double quote mark)
; (semicolon) / (slash)
* (asterisk) @ (at sign)
\ (back slash) \{ (left brace)
} (right brace) ^ (caret)
= (equal sign) > (greater than sign)
< (less than sign) # (number sign)
~ (tilde) _ (underline)

40.3(12) Reserved.
40.3(13) Differences in capitalization are not considered in determining whether a name is distinguishable upon the records of the secretary of state.
40.3(14) Differences between an ampersand (&) and the word “and” are not considered in determining whether a name is distinguishable upon the records of the secretary of state.
40.3(15) Reserved.
40.3(16) In determining whether a name is distinguishable upon the records of the secretary of state, names found in the following records will not be considered:
1. Fictitious names.
2. Assumed names of nonprofit corporations.
3. Names of corporations (profit or nonprofit) whose certificates of incorporation have been canceled.
   4. Names of corporations (profit or nonprofit) whose certificates of authority have been revoked.
   5. Expired or terminated assumed names.
   6. Expired name reservations.
   7. Expired name registrations.
This rule is intended to implement Iowa Code sections 487.102(4), 490.401, 504A.6, and 504A.67.

721—40.4(490,491,496C,497,498,499,504A) Payment and refund of fees.
40.4(1) The office of secretary of state requires a payment of all fees in full at the time of filing of any corporate document or request for copies.
40.4(2) Filing under any of the corporation or cooperative chapters may be effectuated only upon the receipt of the correct filing fee. Failure to include the filing fee or partial payment of the filing fee will result in the return of the filing to the sender with instructions to include the correct filing fee.
40.4(3) In the event that a filing fee overpayment is made, the amount in excess of the correct filing fee shall be returned to the filing party. No adjustment is required if the amount of overpayment is one dollar or less.
40.4(4) This subrule implements the pilot project authorized by 2000 Iowa Acts, House File 2545, section 32, for fees required by Iowa Code section 490.122, subsection 1, paragraphs “a” and “s.”
   a. The secretary of state may refund payment of the corporate filing fees required pursuant to the provisions of Iowa Code section 490.122, subsection 1, paragraphs “a” and “s,” if, within five business days from the time the corporate filing is received and date stamped, the entity has not been entered on the records of the secretary of state.
   b. To receive a refund under this subrule, the corporate entity must make a written request with the business services division of the secretary of state’s office. The written request must specify the reason(s) for the refund and provide evidence of entitlement to the refund.
   c. The filing fee shall not be refunded if the corporate filing fails to satisfy all of the filing requirements of Iowa Code chapter 490.
   d. The decision of the secretary of state not to issue a refund under this subrule is final and not subject to review pursuant to the provisions of the Iowa administrative procedure Act.
40.4(5) This subrule implements the pilot project authorized by 2000 Iowa Acts, House File 2545, section 32, for fees required by Iowa Code section 504A.85, subsections 1 and 9.
   a. The secretary of state may refund payment of the corporate filing fees required pursuant to the provisions of Iowa Code section 504A.85, subsections 1 and 9, if, within five business days from the time the corporate filing is received and date stamped, the entity has not been entered on the records of the secretary of state.
   b. To receive a refund under this subrule, the corporate entity must make a written request with the business services division of the secretary of state’s office. The written request must specify the reason(s) for the refund and provide evidence of entitlement to the refund.
   c. The filing fee shall not be refunded if the corporate filing fails to satisfy all of the filing requirements of Iowa Code chapter 504A.
   d. The decision of the secretary of state not to issue a refund under this subrule is final and not subject to review pursuant to the provisions of the Iowa administrative procedure Act.

40.5(1) Any corporate document that is required by law to be filed in the office of the county recorder will be forwarded directly to the office of the county recorder in the county where the corporation’s registered office is located.

40.5(2) Reserved.

721—40.6(548) Registration and protection of marks.

40.6(1) Classification. The following general classes of goods and services are established, but do not limit or extend the applicant’s or registrant’s rights, and a single application for registration of a mark may include any or all goods upon which, or services with which, the mark is actually being used comprised in a single class, but in no event shall a single application include goods or services upon which the mark is being used which fall within different classes of goods or services.

The said classes are as follows:

<table>
<thead>
<tr>
<th>Class</th>
<th>Title</th>
<th>GOODS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Raw or partly prepared materials</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Receptacles</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Baggage, animal equipments, portfolio and pocketbooks</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Abrasives and polishing materials</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Adhesives</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Chemicals and chemical compositions</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Cordage</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Smokers’ articles, not including tobacco products</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Explosives, firearms, equipments and projectiles</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Fertilizers</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Inks and inking materials</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Construction materials</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Hardware and plumbing and steam-fitting supplies</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Metals and metal castings and forgings</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Oils and greases</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Paints and painters’ materials</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Tobacco products</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Medicines and pharmaceutical preparations</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Vehicles</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Linoleum and oiled cloth</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Electrical apparatus, machines and supplies</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Games, toys and sporting goods</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Cutlery, machinery and tools, and parts thereof</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Laundry appliances and machines</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Locks and safes</td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Measuring and scientific appliances</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Horological instruments</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Jewelry and precious-metal ware</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Brooms, brushes and dusters</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Crockery, earthenware and porcelain</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Filters and refrigerators</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Furniture and upholstery</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Glassware</td>
<td></td>
</tr>
</tbody>
</table>
40.6(2) Assistance in applications. The secretary of state cannot give legal advice as to the nature and extent of the protection afforded by law nor advise as to the registrability of a specific mark except as questions may arise in connection with pending applications.

40.6(3) Incomplete or defective applications. An application will not be filed unless the application and accompanying facsimiles or specimens are in proper form, comply with the statutory requirements and are accompanied by the statutory fee. Specimens which are metal need not be submitted, a facsimile being preferable in order to avoid filing problems. Documents not filed will be returned with a statement of the reasons therefor.

40.6(4) Registration dates. The registration date is the date on which the mark is actually posted in the registration indices of the office of the secretary of state, after the application has been examined and found acceptable.

40.6(5) Form of application. The application shall be on a current form supplied by the secretary of state, be completed in the English language and plainly written or typed. If the mark or any part thereof is not in the English language, it must be accompanied by a sworn translation.

40.6(6) Withdrawal of application. Prior to actual registration of the mark, the applicant, by written request, may withdraw the application.

40.6(7) Plurality of goods in single application. A single application may recite a plurality of goods, or a plurality of services, comprised in a single class, provided the particular identification of each of the

<table>
<thead>
<tr>
<th>Class</th>
<th>Title</th>
<th>SERVICES</th>
</tr>
</thead>
<tbody>
<tr>
<td>100</td>
<td>Miscellaneous</td>
<td></td>
</tr>
<tr>
<td>101</td>
<td>Advertising and business</td>
<td></td>
</tr>
<tr>
<td>102</td>
<td>Insurance and financial</td>
<td></td>
</tr>
<tr>
<td>103</td>
<td>Construction and repair</td>
<td></td>
</tr>
<tr>
<td>104</td>
<td>Communication</td>
<td></td>
</tr>
<tr>
<td>105</td>
<td>Transportation and storage</td>
<td></td>
</tr>
<tr>
<td>106</td>
<td>Material treatment</td>
<td></td>
</tr>
<tr>
<td>107</td>
<td>Education and entertainment</td>
<td></td>
</tr>
</tbody>
</table>
goods or services be stated and the mark is used or has been actually used on or in connection with all of the goods or in connection with all of the services specified.

40.6(8) Single class in one application. A single application to register a mark for both goods and services or for goods or services in different classes will be rejected. Applications must be restricted to goods or services comprised in a single class.

40.6(9) Conflicts. Whenever application is made for registration of a mark or trade name which so resembles a mark registered in this state or a mark previously used in this state by another and not abandoned, as to be likely, when applied to the goods or services of the applicant, to cause confusion or mistake or to deceive, a conflict shall be declared to exist and registration denied.

40.6(10) Conflicts between applications. Conflicts between pending applications will be resolved on the basis of the claimed date of first use. The secretary of state may require affidavits and other proof of first use.

40.6(11) Record change on automatic transfer. In the event of mergers or consolidations of corporations, a certified copy of such documents may be accepted to transfer ownership of marks.

If the name of the owner of record of a mark is changed, and request for a change of the records is made, then written proof of such change can be made by sworn affidavit showing the manner or mode by which the change of ownership was made.

40.6(12) Change of address. If the registered owner of a mark changes the address set forth on the registration, then written notice of such change of address must be given to the secretary of state. Such notice must clearly identify the mark or marks involved and must request that the change of address be noted on the records of the registration on file.

721—40.7(80GA, SF2274) Revised nonprofit corporation Act fees. The following are the fees for the revised nonprofit corporation Act, 2004 Iowa Acts, Senate File 2274.

40.7(1) The secretary shall collect the following fee when the documents described below are delivered to the secretary’s office for filing.

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Articles of incorporation</td>
<td>$20</td>
</tr>
<tr>
<td>Application for use of indistinguishable name</td>
<td>$5</td>
</tr>
<tr>
<td>Application for reserved name</td>
<td>$10</td>
</tr>
<tr>
<td>Notice of transfer of reserved name</td>
<td>$10</td>
</tr>
<tr>
<td>Application for registered name</td>
<td>$2 per month or part thereof</td>
</tr>
<tr>
<td>Application for renewal of registered name</td>
<td>$20</td>
</tr>
<tr>
<td>Corporation’s statement of change of registered agent or registered office or both</td>
<td>No Fee</td>
</tr>
<tr>
<td>Agent’s statement of change of registered office for</td>
<td>No Fee</td>
</tr>
<tr>
<td>each affected corporation not to exceed a total of</td>
<td></td>
</tr>
<tr>
<td>Agent’s statement of resignation</td>
<td>No Fee</td>
</tr>
<tr>
<td>Amendment of articles of incorporation</td>
<td>$10</td>
</tr>
<tr>
<td>Restatement of articles of incorporation with amendments</td>
<td>$20</td>
</tr>
<tr>
<td>Articles of merger</td>
<td>$20</td>
</tr>
<tr>
<td>Articles of dissolution</td>
<td>$5</td>
</tr>
<tr>
<td>Articles of revocation of dissolution</td>
<td>$5</td>
</tr>
<tr>
<td>Certificate of administrative dissolution</td>
<td>No Fee</td>
</tr>
<tr>
<td>Application for reinstatement following administrative dissolution</td>
<td>$5</td>
</tr>
<tr>
<td>Certificate of reinstatement</td>
<td>No Fee</td>
</tr>
</tbody>
</table>
Certificate of judicial dissolution  
No Fee
Application for certificate of authority  
$25
Application for amended certificate of authority  
$25
Application for certificate of withdrawal  
$5
Certificate of revocation of authority to transact business  
No Fee
Biennial report  
No Fee
Articles of correction  
$5
Application for certificate of existence or authorization  
$5
Any other document required or permitted by the Act  
$5

40.7(2) The secretary of state shall collect a fee of $5 each time process is served on the secretary under this chapter.

40.7(3) The secretary of state shall collect the following fees for copying and certifying the copy of any filed document relating to a domestic or foreign corporation:

a. $1 per page for copying.
b. $5 per page for the certificate.

721—40.8(488,489,490) Biennial reports. The secretary of state shall collect the following fees at the time the documents described in this rule are delivered to the secretary for filing.

40.8(1) A limited partnership or foreign limited partnership authorized to transact business in this state shall deliver to the secretary of state for filing a biennial report that meets the requirements of Iowa Code section 488.210.

a. The fee for filing and indexing a biennial report filed on paper or in a paper-based format is $60. This fee may be provided in the form of cash, personal check, cashier’s check, or money order or by secretary of state charge account. Upon the expiration of the technology modernization fund in Iowa Code section 9.4A, as created by 2017 Iowa Acts, Senate File 516, section 23, the fee will revert back to the amount authorized prior to July 1, 2017. Funds generated by this fee shall be exclusively used for improving business services technology.

b. The fee for an electronic filing through the secretary of state Internet website is $45. This fee must be paid by check, credit card, or secretary of state charge account. Upon the expiration of the technology modernization fund in Iowa Code section 9.4A, as created by 2017 Iowa Acts, Senate File 516, section 23, the fee will revert back to the amount authorized prior to July 1, 2017. Funds generated by this fee shall be exclusively used for improving business services technology.

40.8(2) A limited liability company or a foreign limited liability company authorized to transact business in this state shall deliver to the secretary of state for filing a biennial report that meets the requirements of Iowa Code section 489.209.

a. The fee for filing and indexing a biennial report filed on paper or in a paper-based format is $60. This fee may be provided in the form of cash, personal check, cashier’s check, or money order or by secretary of state charge account. Upon the expiration of the technology modernization fund in Iowa Code section 9.4A, as created by 2017 Iowa Acts, Senate File 516, section 23, the fee will revert back to the amount authorized prior to July 1, 2017. Funds generated by this fee shall be exclusively used for improving business services technology.

b. The fee for an electronic filing through the secretary of state Internet website is $45. This fee must be paid by check, credit card, or secretary of state charge account. Upon the expiration of the technology modernization fund in Iowa Code section 9.4A, as created by 2017 Iowa Acts, Senate File 516, section 23, the fee will revert back to the amount authorized prior to July 1, 2017. Funds generated by this fee shall be exclusively used for improving business services technology.

40.8(3) Each domestic corporation, and each foreign corporation authorized to transact business in this state, shall deliver to the secretary of state for filing a biennial report that meets the requirements of Iowa Code section 490.1622.
a. The fee for filing and indexing a biennial report filed on paper or in a paper-based format is $60. This fee may be provided in the form of cash, personal check, cashier’s check, or money order or by a secretary of state charge account. Upon the expiration of the technology modernization fund in Iowa Code section 9.4A, as created by 2017 Iowa Acts, Senate File 516, section 23, the fee will revert back to the amount authorized prior to July 1, 2017. Funds generated by this fee shall be exclusively used for improving business services technology.

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[ARC 9861B, IAB 11/16/11, effective 10/26/11; ARC 9971B, IAB 1/11/12, effective 2/15/12; ARC 3467C, IAB 11/22/17, effective 12/31/17]

721—40.9(488,489,490,504) Online filing requirements. The following requirements apply to the electronic filing of documents and the certification of electronic documents. This rule applies to documents filed in conjunction with the filing requirements in Iowa Code chapters 488, 489, 490, and 504.

40.9(1) Registered agents who file documents electronically must provide an email address to the secretary of state.

a. If a registered agent does not have an email address, the agent shall provide the email address of another individual or entity designated to receive electronic correspondence on behalf of the registered agent.

b. The registered agent shall notify the secretary of state within 60 days that the email address provided in compliance with this rule has been changed or discontinued.

c. An email address disclosed in compliance with this rule shall not be viewed as a public record under Iowa Code chapter 22 and shall not be disclosed by the secretary of state.

d. The secretary of state may use email for official correspondence with an entity, except when law requires delivery by United States mail.

40.9(2) For filings requiring an online account, an applicant must follow the terms and conditions on the secretary of state’s Internet website for each electronic filing.

40.9(3) All correspondence related to an electronic filing shall be handled electronically in accordance with the requirements set forth in the uniform electronic transactions Act, Iowa Code chapter 554D.

40.9(4) Documents filed electronically shall be accompanied by the appropriate fee. This fee must be paid by check, credit card, or secretary of state charge account.

[ARC 9970B, IAB 1/11/12, effective 2/15/12; ARC 0040C, IAB 3/21/12, effective 2/23/12; ARC 0803C, IAB 6/26/13, effective 7/31/13]

These rules are intended to implement Iowa Code chapters 490, 491, 499, 504, and 548 and 2017 Iowa Acts, Senate File 516, section 23.

[Filed 12/11/70]
[Filed 8/12/81, Notice 7/8/81—published 9/2/81, effective 10/7/81]
[Filed emergency 8/28/81—published 9/16/81, effective 10/7/81]
[Filed emergency 11/22/89 after Notice 10/4/89—published 12/13/89, effective 12/31/89]
[Filed emergency 1/5/90 after Notice 12/13/89—published 1/24/90, effective 1/8/90]
[Filed emergency 12/10/93—published 1/5/94, effective 12/10/93]
[Filed emergency 5/27/97—published 6/18/97, effective 5/27/97]
[Filed emergency 6/8/00—published 6/28/00, effective 6/28/00]
[Filed emergency 7/1/04—published 7/21/04, effective 7/1/04]
[Filed 8/27/04, Notice 7/21/04—published 9/15/04, effective 10/20/04]
[Filed 12/30/05, Notice 11/23/05—published 1/18/06, effective 2/22/06]
[Filed Emergency ARC 9861B, IAB 11/16/11, effective 10/26/11]
[Filed ARC 9971B (Notice ARC 9860B, IAB 11/16/11), IAB 1/11/12, effective 2/15/12]
[Filed ARC 9970B (Notice ARC 9859B, IAB 11/16/11), IAB 1/11/12, effective 2/15/12]
  [Filed Emergency ARC 0040C, IAB 3/21/12, effective 2/23/12]
[Filed ARC 0803C (Notice ARC 0730C, IAB 5/1/13), IAB 6/26/13, effective 7/31/13]
[Filed ARC 3467C (Notice ARC 3320C, IAB 9/27/17), IAB 11/22/17, effective 12/31/17]

◊ Two or more ARCs