

CHAPTER 8  
FORMS AND COMMUNICATIONS  
[Prior to 12/17/86, Revenue Department[730]]

**701—8.1(17A,421) Definitions.** For the purposes of this chapter, the following definitions apply, unless the context otherwise requires:

“*Communication*” means any method of transfer of data, information, or money by any conduit or mechanism.

“*Department*” means the Iowa department of revenue.

“*Department form*” means a form that is distributed by the department.

“*Director*” means the director of the department.

“*Form*” means any overall physical arrangement and general layout of communications, using any method of communication, related to tax or other administration and prescribed by the director or otherwise required by law.

“*IRS*” means the federal Internal Revenue Service.

“*Person*” means any individual, corporation, limited liability company, government or governmental subdivision or agency, business trust, estate, trust, partnership or association, or any other legal entity.

“*Return*” means any form required for tax administration from any person to the department.

“*Substitute form*” means a form that is intended to replace a department form.

This rule is intended to implement Iowa Code sections 17A.3(1) “*b*” and 421.14.

[ARC 2915C, IAB 1/18/17, effective 2/22/17]

**701—8.2(17A,421) Department forms.**

**8.2(1) Generally.** The department and the director have developed and provide or prescribe department forms designed to help persons exercise their rights and discharge their duties under the tax laws and rules, to explain tax laws and rules, to assist in the administration of tax laws and rules, and to assist in general financial administration. Department forms may be available in electronic format, on paper, or in other formats as prescribed by the director. Communications with the department, for which department forms have been created, shall be carried out using those forms or substitute forms. Each direction of every instruction contained within or accompanying department forms shall be followed, and each question within or accompanying every form shall be answered as if the instructions and forms were contained in these rules.

**8.2(2) Obtaining department forms.** Department forms and instructions may be obtained from Taxpayer Services, Iowa Department of Revenue, Hoover State Office Building, P.O. Box 10457, Des Moines, Iowa 50306-0457; by telephoning (800)367-3388 or (515)281-3114; or on the department’s website at [tax.iowa.gov](http://tax.iowa.gov).

**8.2(3) Filing department forms.** A department form may be filed with the department as directed on the department form or in the corresponding instructions. Filing a department form using any other method requires prior approval from the department. Attempting to file a department form using an unapproved method may, at the discretion of the director, result in the rejection of the form and all information contained therein.

**8.2(4) Removable media.** Submitting a department form on removable media, such as compact disc, requires prior approval from the department.

**8.2(5) Electronic reporting.** No prior approval is necessary for electronic reporting when the reporting is in accordance with department policy. Any other electronic reporting of a department form requires department approval, unless otherwise authorized. Additional information regarding electronic reporting is available at [iowaforms.gov](http://iowaforms.gov).

**8.2(6) Signatures.**

*a. Paper filings.* Unless expressly prohibited by state or federal law, a return, application, or other form may be submitted using an original signature, or a copy or facsimile of a signature. For purposes of this rule, “copy or facsimile of a signature” may be a copy or facsimile of an original signature or a copy or facsimile of an electronic signature.

*b. Electronic filings.* For income tax returns submitted through the IRS e-file program, see rule 701—8.5(422). For all other returns, applications, or other documents, the following applies. Unless expressly prohibited by state or federal law, a return, application or other form accepted by the department as filed by email or other electronic means may be submitted using an electronic signature or a signature designated by the department in lieu of a handwritten signature. For purposes of this rule, “electronic signature” means an electronic sound, symbol, or process attached to or logically associated with a tax return, application, or other document filed with the department and executed or adopted by a person with the intent to sign the return, application, or other document filed with the department. Electronic signatures appear in many forms and may be created by many different technologies. No specific technology is required. For purposes of this rule, “signature designated by the department” means a symbol or other information that is provided by the department to the taxpayer or the taxpayer’s representative and is to serve instead of the handwritten signature of the taxpayer. In a situation where the taxpayer or the taxpayer’s representative has submitted a return, application, or other document to the department by email, the taxpayer should include the taxpayer’s email address in the record of the document. To the extent that a document is submitted by email or other electronic means with an electronic signature or signature designated by the department, the taxpayer should include in the record of the document the taxpayer’s federal identification number so that the taxpayer’s identity is established.

This rule is intended to implement Iowa Code sections 17A.3(1)“b,” 421.14, 422.13, 422.14, 422.16, 422.36, 423.31, 450.53, 452A.60, and 453A.14.

[ARC 9875B, IAB 11/30/11, effective 1/4/12; ARC 0398C, IAB 10/17/12, effective 11/21/12; ARC 1303C, IAB 2/5/14, effective 3/12/14; ARC 2915C, IAB 1/18/17, effective 2/22/17; ARC 5291C, IAB 12/2/20, effective 11/10/20]

### **701—8.3(17A,421) Substitute forms.**

**8.3(1) Generally.** A substitute form may be in electronic format, on paper, or created using other media for communication. Approval shall be obtained prior to the use of any substitute form, unless otherwise noted in this rule. The director may change any department form without providing notice to users of any substitute form. The director may require use of department forms in communications with the department concerning tax administration or other matters.

**8.3(2) Types of substitute forms.** Many types of forms may, upon approval when necessary, be substituted for department forms. Descriptions of a partial list follow.

*a. Reproduced forms.* A reproduced form is a legible photocopy or an exact copy of a department form. A reproduced form may be used without prior approval of the department if the reproduced form meets the following conditions:

(1) The reproduced form does not vary from the department form in size or any other format specification.

(2) No rule prohibits the reproduction of the department form.

(3) The reproduced form does not vary from criteria stated elsewhere in this chapter.

*b. Replacement forms.* A replacement form is produced by imagery or otherwise replicated using the department form as a model, but it is not an exact copy of a department form. A form that is created in its entirety, including layout, by computer is a replacement form. A replacement form may include modifications, such as line enlargement or copy deletion. A replacement form must receive department approval prior to use.

*c. Federal forms.* A federal form is a form that is distributed by the IRS. A federal form, or its alternate, may be used without department approval if the form is approved for federal use and Iowa tax instructions or other administrative instructions authorize or require the use of the federal form in lieu of a department form.

**8.3(3) Registration and approval of substitute forms.**

*a. Registration.* A developer of a substitute form must register with the department by submitting the Registration for Substitute Forms and Barcode Approval. Each registration is valid for one tax year only. Failure to register with the department may, at the discretion of the director, result in the rejection of the developer’s forms and all information contained therein.

*b. Approval.* Once registered, the developer of a substitute form must request department approval of the form, unless approval is not necessary. The developer may request department approval by submitting a PDF of the form to [IDRSubForms@iowa.gov](mailto:IDRSubForms@iowa.gov). Those forms listed on the Iowa Substitute Forms Checklist, which is provided with the Registration for Substitute Forms and Barcode Approval, should be submitted for approval. If doubt exists about the need for approval of a particular substitute form, the form should be submitted for consideration. Attempting to file an unapproved substitute form with the department may, at the discretion of the director, result in the rejection of the form and all information contained therein.

**8.3(4)** *Forms that may not be reproduced.* Rescinded ARC 2915C, IAB 1/18/17, effective 2/22/17.

**8.3(5)** *Quality of substitute forms.*

*a. General information.* All substitute forms must, to the extent practicable, reflect the same size, color, content, design, and legibility as department forms posted on the department's website at [tax.iowa.gov](http://tax.iowa.gov).

*b. Printed substitute forms.* When printed on paper, a substitute form must use only black ink or black imaging material, unless the corresponding department form indicates otherwise. A printed substitute form generally must be printed on 20-pound white paper stock with a brightness rating of at least 92 on the TAPPI scale.

*c. Distinctive markings and symbols.* A department form may contain distinctive symbols. These symbols must be reproduced on any substitute forms.

**8.3(6)** *Filing substitute forms.* A substitute form may be filed with the department as directed on the corresponding department form or instructions or by any other method approved by the department. Attempting to file a substitute form with the department using an unapproved method may, at the discretion of the director, result in the rejection of the form and all information contained therein.

**8.3(7)** *Removable media and electronic reporting.* Submitting a substitute form on removable media, such as compact disc, requires prior approval from the department. No prior approval is necessary for electronic reporting when the reporting is in accordance with department policy. Any electronic reporting of a substitute form requires department approval, unless otherwise authorized. Additional information regarding electronic reporting is available at Processing Services, P.O. Box 10413, Des Moines, Iowa 50306; or by e-mail at [IDRSubForms@iowa.gov](mailto:IDRSubForms@iowa.gov).

This rule is intended to implement Iowa Code sections 17A.3(1) "b" and 421.14.

[ARC 9875B, IAB 11/30/11, effective 1/4/12; ARC 0398C, IAB 10/17/12, effective 11/21/12; ARC 2915C, IAB 1/18/17, effective 2/22/17]

#### **701—8.4(17A) Description of forms.**

**8.4(1)** *Tax forms.* Taxes administered by the department that require forms are as follows:

*a.* Corporate income return systems use forms designed by the department as well as forms used in federal tax administration. Approved substitute forms may be used for returns.

*b.* Corporate income tax field and office audit systems, related field collections systems, and the corporate tax error resolution system use forms designed by the department. Approved substitute forms may be used.

*c.* Franchise tax returns use forms designed by the department as well as forms used in federal tax administration. Approved substitute forms may be used for returns.

*d.* Franchise audit and collection systems use forms designed by the department. Approved substitute forms may be used.

*e.* Corporate and franchise estimated tax systems use forms designed by the department. Approved substitute forms may be used.

*f.* Individual and fiduciary income returns use forms designed by the department as well as forms used in federal tax administration. Approved substitute forms may be used for returns.

*g.* Individual and fiduciary income tax field and office audit systems and related field collections systems use forms designed by the department. Approved substitutes may be used.

*h.* New jobs tax credit systems use forms designed by the department. Approved substitute forms may be used.

- i.* Individual income tax withholding payment voucher systems use forms designed by the department. Approved substitute forms may be used.
- j.* IA-W4, declaration of estimated tax, and withholding penalty waiver systems use forms designed by the department. Approved substitutes may be used.
- k.* Sales and use tax payment vouchers and annual returns use forms designed by the department. Approved substitute forms may be used in limited situations.
- l.* Local option sales and services tax and hotel/motel tax systems use forms designed by the department. Approved substitute forms may be used in limited situations.
- m.* Field and office audit and collections systems for sales and use tax; sales tax refund examination systems; industrial machinery, equipment, and computer refund systems; and sales and use tax penalty waiver systems use forms designed by the department. Approved substitute forms may be used.
- n.* Motor fuel tax systems use forms designed by the department. Approved substitute forms may be used.
- o.* Special fuel tax systems use forms designed by the department. Approved substitute forms may be used.
- p.* Motor fuel tax and special fuel tax error resolution systems and related field and office audit and collection systems use forms designed by the department. Approved substitute forms may be used.
- q.* Inheritance and qualified use inheritance tax systems use forms designed by the department. Approved substitute forms may be used.
- r.* Inheritance and qualified use inheritance tax field and office audit systems and related field collections systems use forms designed by the department. Approved substitute forms may be used.
- s.* Cigarette and tobacco tax systems with related office and field audit and field collection systems use forms designed by the department. Approved substitute forms may be used.
- t.* Property assessor and deputy assessor examination records systems use forms designed by the department. Approved substitute forms may be used.
- u.* Centrally assessed property tax systems use forms designed by the department. Approved substitute forms may be used.
- v.* Mobile, manufactured, and modular home reduced tax rate systems; Iowa elderly and disabled property tax credit and rent reimbursement systems; and special assessment credit systems use forms designed by the department. Approved substitute forms may be used.
- w.* Environmental protection charge systems use forms designed by the department. Approved substitute forms may be used.
- x.* Excise tax on unlawful dealing in certain substances systems use forms designed by the department. Approved substitute forms may be used.
- y.* Taxpayer contact systems use forms designed by the department. Approved substitute forms may be used.
- z.* Federal and state exchange of information systems use forms designed by the department as well as others. Approved substitute forms may be used.
- aa.* Accounts receivable notices systems use forms designed by the department. Developers may not provide a substitute accounts receivable notice.
- bb.* The department provides a taxpayer bill of rights, which sets forth the rights of a taxpayer and obligations of the department during an audit, procedures by which a taxpayer may appeal an adverse decision of the department, and procedures which the department uses to enforce the tax laws. Developers may not provide a substitute taxpayer bill of rights.

**8.4(2) Reserved.**

This rule is intended to implement Iowa Code sections 17A.3(1)“b,” 421.7 and 422.21.  
[ARC 9875B, IAB 11/30/11, effective 1/4/12; ARC 1545C, IAB 7/23/14, effective 8/27/14; ARC 2915C, IAB 1/18/17, effective 2/22/17]

**701—8.5(422) Electronic filing of Iowa income tax returns.** There is no statutory requirement that taxpayers file their Iowa income tax returns electronically. Taxpayers also have the option to file by paper. However, electronic filing allows individuals and businesses that meet department criteria to file

their Iowa income tax returns electronically. When a taxpayer files an electronic return, all information related to the return should be electronically transmitted. No information is to be submitted on paper unless specifically requested by the department. A taxpayer's electronic Iowa return shall include the same information as if the taxpayer had filed a paper return.

**8.5(1) Definitions.** For the purpose of this rule, the following definitions apply, unless the context otherwise requires:

*"Acknowledgment"* means a report generated by the department and sent electronically to a transmitter via the IRS indicating the department's acceptance or rejection of an electronic submission.

*"Declaration for e-File Return form"* means a taxpayer declaration form that authenticates the electronic tax return, authorizes its transmission, and consents to the financial transaction order as designated using the financial institution information provided.

*"Direct debit"* means an order for electronic withdrawal of funds from a taxpayer's financial institution account for payment to the department.

*"Direct deposit"* means an order for electronic transfer of a refund into a taxpayer's financial institution account.

*"E-file provider"* means a firm that is assigned an Electronic Filing Identification Number (EFIN) by the IRS to assume any one or more of the following IRS e-file provider roles: electronic return originator, intermediate service provider, transmitter, software developer, or reporting agent.

*"Electronic filing"* means a paperless filing of the Iowa income tax return, order for financial transaction, or both by way of the IRS e-file program, also known as federal/state electronic filing (MeF).

*"Electronic return originator (ERO)"* means an authorized IRS e-file provider that originates the electronic submission by any one of the following methods: electronically sending an electronic tax return to a Transmitter that will transmit the electronic tax return to the IRS, directly transmitting the electronic tax return to the IRS, or providing the electronic tax return to an Intermediate Service Provider for processing prior to transmission to the IRS.

*"Electronic signature"* includes data in electronic form, which is logically associated with other data in electronic form and executed or adopted by a person with the intent to sign a document. This type of signature has the same legal standing as a handwritten signature if the requirements in either paragraph 8.5(2) "b" or "c" are met. Electronic signatures appear in many forms and may be created by many different technologies. No specific technology is required.

*"Intermediate service provider"* means the firm that assists with processing submission information between the ERO (or the taxpayer in the case of online filing) and a Transmitter.

*"Online filing"* means the process for taxpayers to self-prepare returns by entering return data directly into commercially available software, software downloaded from an Internet site and prepared off-line, or through an online Internet site.

*"Origination of an electronic return"* means the action by an ERO of electronically sending the return directly to an Intermediate Service Provider, a Transmitter, or the IRS.

*"Reporting agent"* means a firm that originates the electronic submission of certain returns for its clients or transmits the returns to the IRS in accordance with the IRS electronic filing procedures, or both.

*"Software developer"* means an approved IRS e-file provider that develops software according to IRS and Iowa specifications for the purposes of formatting electronic returns, transmitting electronic returns directly to the IRS, or both. A software developer may sell its software.

*"Stockpiling"* means collecting returns from taxpayers or from other e-file providers and waiting more than three calendar days after receiving the information necessary for transmission to transmit the returns to the department.

*"Transmitter"* means a firm that transmits electronic tax return information directly to the IRS and routes electronic acknowledgments from the IRS (and the states) to the firm originating the electronic return.

**8.5(2) Completion and documentation of the electronic return.**

*a.* All monetary amounts on the prepared return must be in whole dollars. The electronic submission must match the prepared return. The taxpayer(s) must declare the authenticity of the electronic return before it is transmitted. If the ERO makes changes to the electronic return after the Declaration for e-File Return form has been signed by the taxpayer(s), a new Declaration for e-File Return form must be completed and signed by the taxpayer(s) before the return is transmitted.

*b.* Electronic signature via remote transaction. Before a taxpayer electronically signs a Declaration for e-File Return form in which the ERO is not physically present with the taxpayer, the ERO must record the name, social security number, address and date of birth of the taxpayer. The ERO must verify that the name, social security number, address, date of birth and other personal information of the taxpayer on record are consistent with the information provided through record checks with the applicable agency or institution or through credit bureaus or similar databases. This process is not necessary for handwritten signatures on a Declaration for e-File Return form sent to the ERO by hand delivery, U.S. mail, private delivery service, fax, email or an Internet site.

*c.* Electronic signature via in-person transaction. Before a taxpayer electronically signs a Declaration for e-File Return form in which the ERO is physically present with the taxpayer, the ERO must validate the taxpayer's identity unless there is a multiyear business relationship. A multiyear business relationship is one in which the ERO has originated returns for the taxpayer for a prior tax year and has identified the taxpayer using a valid government picture identification and the method in paragraph 8.5(2)“*b.*” For in-person transactions, identity verification through a record check is optional.

*d.* The ERO must provide the taxpayer with a copy of all information to be filed. The taxpayer and ERO must retain all tax documentation for three years. The Declaration for e-File Return form and accompanying schedules are to be furnished to the department only when specifically requested.

**8.5(3) Direct deposit and direct debit.**

*a.* Taxpayers designating direct deposit of the Iowa refund or direct debit of payment remitted to the department on electronically filed returns must provide proof of account ownership to the ERO. The department is not responsible for the misapplication of a direct deposit refund or direct debit payment caused by error, negligence, or wrongdoing on the part of the taxpayer, e-file provider, financial institution, or any agent of the above.

*b.* Once the return has been transmitted, the financial order may not be altered. The department may, when processing procedures allow, grant a taxpayer's timely request to revoke the financial order. The taxpayer is responsible for revoking the financial order if the specified payment is not exactly as intended. A direct deposit or direct debit order will be disregarded by the department if the electronic submission is rejected for any reason as indicated in the acknowledgment.

*c.* The department may, when processing procedures require, convert a direct deposit order to a paper warrant. If a refund is deposited into an incorrect bank account, the department will issue a paper refund warrant once the funds are returned by the financial institution.

*d.* Payment withdrawal date.

(1) Funds will be withdrawn from the account specified in the direct debit order no sooner than the date specified by the taxpayer.

(2) Payment must be timely made to prevent the assessment of all applicable penalty and interest.

A direct debit payment within an electronic submission is considered timely made when:

1. The department accepts the electronic submission;
2. The electronic postmark date is prior to the tax due date;
3. The payment withdrawal date is prior to the tax due date; and
4. The direct debit payment is honored by the specified financial institution.

(3) When the tax due date has not yet elapsed, the withdrawal date should occur on or before the tax due date. Scheduling a withdrawal date after the tax due date will result in the assessment of all applicable penalty and interest unless the taxpayer otherwise makes payment before the tax due date.

(4) When the tax due date has already elapsed, the withdrawal date should specify immediate payment to prevent the accrual of additional interest.

(5) Withdrawal cannot occur prior to the electronic postmark date. When the taxpayer attempts to schedule a withdrawal date that is prior to the electronic postmark date, the electronic postmark date is the withdrawal date.

(6) If a taxpayer wants to change the withdrawal date specified in a financial order, the taxpayer must revoke the financial order and submit a new financial order. If the department determines that the taxpayer may have erroneously scheduled a withdrawal date, the department may notify the taxpayer of the possible error, but the department is not required to do so.

**8.5(4) *Software approval.*** Software developers that want to develop electronic submission formatting software for e-filing Iowa returns shall register their respective software products annually with the department. The department publishes specifications, test packages, and testing procedures. Software must pass transmission tests before the department will approve it for electronic filing of Iowa income tax returns. The department will define the test period annually.

**8.5(5) *ERO acceptance to participate.*** Once accepted by the IRS as an ERO for a specific tax type, the ERO is automatically accepted to e-file Iowa returns of that tax type, provided that the department offers the tax type for e-file.

**8.5(6) *Suspension of an e-file provider from participation in the Iowa electronic filing program.***

*a.* The department may immediately suspend, without notice, an e-file provider from the Iowa electronic filing program. In most cases, a suspension is effective as of the date of the letter informing the e-file provider of the suspension. Before suspending an e-file provider, the department may issue a warning letter describing specific corrective action required to correct deviations set forth in paragraph 8.5(6) “*b.*” An e-file provider will be automatically prohibited from participating in the Iowa electronic filing program if denied participation in, or suspended from, the federal electronic filing program.

*b.* An e-file provider that is eligible to participate in the federal electronic filing program may be suspended from the Iowa electronic filing program if any of the following conditions occur. The list is for illustrative purposes only and is not deemed to be all-inclusive.

- (1) Deterioration in the format of electronic returns transmitted.
- (2) Unacceptable cumulative error or rejection rate or failure to correct errors resulting from the transmission of electronic returns.
- (3) Untimely received, illegible, incomplete, missing, or unapproved substitute Declaration for e-File Return forms when requested by the department.
- (4) Stockpiling returns at any time while participating in the Iowa electronic filing program.
- (5) Failure on the part of the transmitter to retrieve acknowledgments within two working days of the department’s providing them.
- (6) Failure on the part of the transmitter to initiate the communication of acknowledgments to the ERO within two working days of the department’s providing them.
- (7) Significant complaints about the e-file provider.
- (8) Failure on the part of the e-file provider to cooperate with the department’s efforts to monitor e-file providers, investigate electronic filing abuse, and investigate the possible filing of fraudulent returns.
- (9) Submitting the electronic return with information that is not identical to information on the Declaration for e-File Return form.
- (10) Transmitting the electronic return with software not approved by the department for use in the Iowa electronic filing program for the given tax type and tax period.
- (11) Failure on the part of the e-file provider to provide W-2s, 1099s, or out-of-state tax returns when requested by the department.

**8.5(7) *Administrative procedure for denial of participation or suspension of participation.***

*a.* When a firm has requested participation in the Iowa electronic filing program but there is reason to deny the request, the department shall send a letter to the firm advising that entry into the program has been denied. When an e-file provider is a participant in the Iowa electronic filing program but is to be suspended from the program for any condition described in subrule 8.5(6), the department will send a letter to notify the e-file provider about its suspension from the program.

*b.* When the firm either disagrees with the denial of participation letter or the suspension from participation letter, the firm must file a written protest to the department within 60 days of the date of the denial letter or the suspension letter. The written protest must be filed pursuant to rule 701—7.8(17A). During the administrative review process, the denial of the firm’s participation in or the suspension of the firm from the Iowa electronic filing program shall remain in effect.

This rule is intended to implement Iowa Code sections 422.21 and 422.68.  
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