

**567—149.5(455B) Form, manner, time and place of filing.**

**149.5(1)** *Form.* Any person to whom this chapter applies must file a completed Form 179 “Hazardous Waste Program—Transportation, Treatment and Disposal Fees” which is provided by the department as specified in rule 567—140.6(455B).

**149.5(2)** *Manner, time and place.* Fees are due on April 15 for the previous calendar year. The person shall present or mail the completed form with the appropriate fees to: Accounting, Department of Natural Resources, Henry A. Wallace Building, 900 East Grand Avenue, Des Moines, Iowa 50319.