

657—12.2(124B) Reports required. Except as provided in rule 657—12.4(124B) or 12.5(124B), the following reports shall be filed with the board on forms provided or approved by the board. Copies of reports submitted pursuant to this rule shall be maintained for two years following the date of the report.

12.2(1) *Delivery in Iowa.* Any manufacturer, retailer, or other person who sells, transfers, or otherwise furnishes a precursor substance to anyone within this state shall report the transaction to the board no less than 21 days prior to delivery of the substance.

12.2(2) *Receipt from out-of-state source.* Any vendor, recipient, or other person who receives a precursor substance from a source outside the state shall submit to the board a report of the transaction no more than 14 days following receipt of the substance.

12.2(3) *Missing quantity.* Any vendor, recipient, or other person who is authorized to possess precursor substances in this state shall report to the board within seven days of discovering either of the following occurrences:

- a.* Loss or theft of a precursor substance.
- b.* A difference between the amount of a precursor substance shipped and the amount of a precursor substance received.