

**701—306.1(422) Penalty.** See rule 701—10.6(421) for penalty for tax periods beginning on or after January 1, 1991. See rule 701—10.7(421) for statutory exemptions to penalty for tax periods beginning on or after January 1, 1991.

This rule is intended to implement Iowa Code sections 421.27 and 422.25.

[Editorial change: IAC Supplement 11/2/22; Editorial change: IAC Supplement 10/18/23]