

701—700.11(422) Appeals to the director. The denial of a request for an income tax certificate of acquittance may be appealed. An appeal to the director must be in writing and must be made within 60 days of the denial. 701—Chapter 7 shall govern appeals to the director.

This rule is intended to implement Iowa Code chapter 17A and sections 421.60 and 422.28.

[ARC 0251C, IAB 8/8/12, effective 9/12/12; Editorial change: IAC Supplement 11/2/22; ARC 7192C, IAB 12/13/23, effective 1/17/24]