

871—26.4(17A,96) Appeal of employer liability contested case.

26.4(1) An appeal from a decision of the tax bureau of the department concerning employer status and liability, assessments, contribution (tax) rate, successorship, workers' status, and all questions regarding coverage of a worker or group of workers must be filed by a party no later than 30 calendar days from the mailing date printed on the notice. The appeal must be in writing and delivered by mail, by email, or in person to Tax Bureau, Iowa Workforce Development, 1000 East Grand Avenue, Des Moines, Iowa 50319.

26.4(2) The appeal should state the following:

- a.* The name, address, and Iowa employer account number of the employer;
- b.* The name and official position of the person filing the appeal;
- c.* The decision that is being appealed; and
- d.* The grounds upon which the appeal is based.

[ARC 0120D, IAB 3/4/26, effective 4/8/26]