

701—259.12(452A) Taxes erroneously or illegally collected.

259.12(1) *Generally.* Licensees are entitled to a refund of taxes, penalty, and interest erroneously or illegally collected by the department.

259.12(2) *Refund requests.* The request for refund must be (1) in writing, (2) filed with the department within three years of the time the tax was paid (3) filed by the licensee who remitted the tax to the department, and (4) accompanied by documentation supporting the claim for refund.

a. Computational errors. If the erroneous collection was the result of a computational error on the part of the taxpayer and that error is discovered by the department during an examination of the taxpayer's records within three years of the overpayment, the taxes will be refunded and a written request will not be necessary.

b. Penalties and interest. If the request includes the return of erroneously or illegally collected (assessed) penalty or interest, the interest or penalty shall be refunded in the same proportion as the tax.

c. Sales or use tax. A refund issued under this rule will be reduced by sales or use tax if applicable. There is no minimum refund amount for refunds claimed under the provisions of Iowa Code section 452A.72.

259.12(3) *Amended returns.*

a. Generally. Amended returns must be filed for the tax periods in which an error occurred.

b. Motor fuel and undyed special fuel suppliers. Motor fuel and undyed special fuel suppliers must inform the department upon which bill(s) of lading, by number, and upon which monthly return(s) the tax was erroneously paid. The gallonage upon which a refund is requested on motor fuel or undyed special fuel must be reduced by the distribution allowance provided in Iowa Code section 452A.5.

c. Restrictive suppliers, importers, and blenders. Restrictive suppliers, importers, and blenders must inform the department upon which bill(s) of lading or invoice, by number, and upon which monthly or semimonthly return(s) the tax was erroneously paid and an explanation of the erroneous payment. An amended return must be filed for the tax period in which the error occurred.

This rule is intended to implement Iowa Code section 452A.72.

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