

**701—259.16(452A) Time for filing an appeal.** Any person wishing to contest an assessment, denial of all or any portion of a refund claim, or any other department action, except licensing, which may culminate in a contested case proceeding, must file an appeal as directed in 701—Chapter 7. If a taxpayer fails to timely appeal a notice of assessment, the taxpayer may make payments pursuant to 701—subrule 7.9(3) and file a refund claim within the period provided by law for filing claims.

This rule is intended to implement Iowa Code section 452A.64.

[ARC 9043C, IAB 3/19/25, effective 4/23/25]