

701—259.6(452A) Statute of limitations, supplemental assessments and refund adjustments.

259.6(1) After a return is filed, the department must examine it, determine fuel taxes due, and give notice of assessment to the taxpayer. Iowa Code sections 452A.64 and 452A.67 and rule 701—259.5(452A) contain additional information on the failure to file returns and the period for examination.

259.6(2) The department may, at any time within the period prescribed for assessment or refund adjustment, make a supplemental assessment or refund adjustment whenever it is ascertained that any assessment or refund adjustment is imperfect or incomplete in any respect.

259.6(3) If the assessment or refund adjustment is appealed (protested under rule 701—7.9(17A)) and is resolved, whether by informal proceedings or by adjudication, the department and the taxpayer are precluded from making a supplemental assessment or refund adjustment concerning the same issue involved in such appeal for the same tax period unless there is a showing of mathematical or clerical error or a showing of fraud or misrepresentation.

This rule is intended to implement Iowa Code section 452A.67.

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