

701—259.8(452A) Penalty and interest. Rules 701—10.6(421) and 701—10.2(421) contain information on failure to timely file a return or failure to timely pay the tax. Rule 701—10.8(421) contains information on penalty exceptions. Rule 701—10.72(452A) contains additional information on interest on refunds. Rule 701—10.71(421) contains additional information on penalty and enforcement provisions.

This rule is intended to implement Iowa Code chapter 452A.

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