

701—260.9(452A) Refund permit.

260.9(1) *Generally.* To obtain the refund provided for in Iowa Code chapter 452A and rule 701—260.7(452A), the claimant must have an active refund permit.

260.9(2) *Application.* The application for a refund permit is provided by the department and will contain, but not be limited to, the following information:

- a.* The name and location of the business and the mailing address if different,
- b.* The type of ownership,
- c.* The social security number or federal identification number of the applicant, and
- d.* The type of refund requested.

260.9(3) *Cost and effective dates.* The refund permit remains in effect until revoked or canceled or until the permit becomes invalid.

260.9(4) *Recordkeeping.* All refund permit holders are required to keep invoices and copies of returns if filed, supporting schedules, and studies for documentation to support the refund.

This rule is intended to implement Iowa Code section 452A.18.

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