

**351—4.10(68A) Time of filing.** A report must be filed with the board on or before 4:30 p.m. on the due date. If the due date falls on a Saturday, Sunday, or holiday on which the board office is closed, the due date is extended to the first working day when the board office is open.

This rule is intended to implement Iowa Code sections 68A.401(1) and 68A.402.  
[ARC 8290B, IAB 11/18/09, effective 12/23/09; ARC 5525C, IAB 3/24/21, effective 4/28/21]