

**701—55.5(422) Protests.** A taxpayer may appeal to the director at any time within 60 days from the date of the notice of the assessment of tax, additional tax, interest or penalties. For assessments issued on or after January 1, 1995, if a taxpayer failed to timely appeal a notice of assessment, the taxpayer may pay the entire assessment and file a refund claim within the period provided by law for filing such claims. In addition, a taxpayer may appeal to the director at any time within 60 days from the date of notice from the department denying changes in filing methods, denying refund claims, or denying portions of refund claims.

This rule is intended to implement Iowa Code sections 421.10, 421.60 and 422.28.