

**701—2507.4(17A) Time requirements for filings.**

**2507.4(1)** *Computing time.* Time shall be computed in accordance with Iowa Code section 421.9A. For electronic submissions, in addition to the requirements described in Iowa Code section 421.9A, local time for the state of Iowa applies. In computing time in accordance with Iowa Code section 421.9A, the first day shall be excluded and the last included.

**2507.4(2)** *Date of filing.* The date of filing for appeal requests or other related documents shall be:

- a.* If sent electronically either through GovConnectIowa or as described on the department's website, determined by the date on which the electronic submission was completed.
- b.* If sent by regular mail, the date postmarked on the envelope sent to the department's principal office or, if the postmark is not available, the date the appeal is stamped as received by the department.
- c.* If hand delivered, the date the appeal is stamped as received by the department.

This rule is intended to implement Iowa Code chapter 17A.

[ARC 0437D, IAB 7/22/26, effective 6/30/26]