

**701—76.2 (434) Filing of annual reports.**

**76.2(1)** Annual reports required to be filed by the reporting railroad company shall be on forms prescribed and supplied by the department. It shall be the responsibility of the railroad company to obtain the forms supplied by the department.

**76.2(2)** Additional schedules or attachments submitted by respondent shall be identified as to subject matter, shall be typed on paper of similar size to that used in the annual report, and all data contained in the schedules or attachments shall be adequately explained and documented as to source. When such additional schedules or attachments are submitted, they shall be considered part of the annual report.

**76.2(3)** The department of revenue may require the filing of additional information if deemed necessary. The request for additional information shall be answered completely and in accordance with instructions therein specified. Additional information required shall be considered part of the annual report.

This rule is intended to implement Iowa Code chapter 434.

[ARC 2657C, IAB 8/3/16, effective 9/7/16]