

**701—254.11(453A) Appeal—practice and procedure before the department.**

**254.11(1) Procedure.** The practice and procedure before the department is governed by Iowa Code chapter 17A and 701—Chapter 7 of the department's rules.

**254.11(2) Appeals—time limitations.** For notices of assessment or refund denial issued on or after January 1, 1995, the department will consider a protest to be timely filed if filed no later than 60 days following the date of the assessment notice or refund denial, or if a taxpayer failed to timely appeal a notice of assessment, the taxpayer may make payment pursuant to rule 701—7.8(17A) and file a refund claim within the period provided by law for filing such claims.

This rule is intended to implement Iowa Code chapter 17A as amended by 1998 Iowa Acts, chapter 1202, and sections 453A.25, 453A.28, 453A.29, 453A.46, 453A.48, and 453A.49.

[ARC 0251C, IAB 8/8/12, effective 9/12/12; ARC 6508C, IAB 9/7/22, effective 10/12/22]