

**481—100.10(99B) Extension of time to file quarterly report.** A 30-day extension may be granted for good cause shown by a licensee. The following are examples of what may be considered good cause:

1. Death or serious illness of the responsible person; or
2. A prolonged unavoidable absence of the responsible person.

This rule is intended to implement Iowa Code sections 99B.2 and 99B.7.