

**871—26.5(17A,96) Commencement of employer liability contested case.**

**26.5(1)** An employer liability contested case is commenced with the filing of a written appeal with the tax bureau of the department by mail, facsimile, or e-mail, online, or in person. The appeal shall be addressed or delivered to: Tax Bureau, Iowa Workforce Development, 1000 East Grand Avenue, Des Moines, Iowa 50319.

**26.5(2)** An appeal from a decision of the tax bureau of the department concerning employer status and liability, assessments, contribution (tax) rate, successorship, workers' status, and all questions regarding coverage of a worker or group of workers shall be filed, by mail, facsimile, or e-mail, online, or in person, not later than 30 calendar days, as determined by the postmark or the date stamp, after the decision was mailed to the party at the party's last-known address and shall set forth the following:

- a.* The name, address, and Iowa employer account number of the employer;
- b.* The name and title of the person filing the appeal;
- c.* A reference to the decision from which the appeal is taken; and
- d.* The grounds upon which the appeal is based.

**26.5(3)** Appeals transmitted by facsimile, by e-mail, or online which are received by the tax bureau after 11:59 p.m. Central time shall be deemed filed as of the next regular business day.

[ARC 1276C, IAB 1/8/14, effective 2/12/14; ARC 3343C, IAB 9/27/17, effective 11/1/17]