

**701—108.18(437B) Billings.**

**108.18(1)** *Notice of adjustments.* Subrule 108.6(1) is incorporated herein by reference.

**108.18(2)** *Notice of assessment.* If, after following the procedure outlined in paragraph 108.6(1) “b,” no agreement is reached and the person does not pay the amount determined to be correct to the director, a notice of the amount of tax due shall be sent to the taxpayer. This notice of assessment shall bear the signature of the director and will be sent by ordinary mail to the taxpayer.

A taxpayer has 60 days from the date of the notice of assessment to file a protest according to the provisions of rule 701—7.8(17A), or if the taxpayer fails to timely appeal a notice of assessment, the taxpayer may make payment pursuant to rule 701—7.8(17A) to the director and file a refund claim with the director within the applicable period provided in Iowa Code sections 437B.10 and 437B.18 for filing such claims.

**108.18(3)** *Supplemental assessments.* Subrule 108.6(3) is incorporated herein by reference.

[ARC 0965C, IAB 8/21/13, effective 8/2/13; ARC 1105C, IAB 10/16/13, effective 11/20/13; ARC 2696C, IAB 8/31/16, effective 10/5/16; Editorial change: IAC Supplement 11/2/22; Editorial change: IAC Supplement 10/18/23]