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Pursuant to section 17A.6 of the Iowa Code, the Iowa Administrative Code [IAC] Supplement is published biweekly and supersedes Part II of previous publications.

The Supplement contains replacement pages to be inserted in the loose-leaf IAC according to instructions in the respective Supplement. Replacement pages incorporate amendments to existing rules or entirely new rules or emergency or temporary rules which have been adopted by the agency and filed with administrative rules co-ordinator as provided in sections 17.7, 17A.4 to 17A.6. [It may be necessary to refer to the Iowa Administrative Bulletin* to determine the specific change.] The Supplement may also contain new or replacement pages for "General Information" and a cumulative index for the Supplement.

When objections are filed to rules by the Administrative Rules Review Committee, Governor or the Attorney General, the context will be published with the rule to which the objection applies.

Any delay by the Administrative Rules Review Committee of the effective date of filed rules will also be published in the Supplement.

Each page in the Supplement contains a line at the top similar to the following:

IAC 12/29/75

Agriculture[30]

Ch 1, p.1

*Section 17A.6 has mandated that the "Iowa Administrative Bulletin" be published in pamphlet form which will contain material formerly published in Part I of the IAC Supplement. The Bulletin will contain Notices of Intended Action, Filed Rules, effective date delays, and the context of objections to rules filed by the Committee, Governor, or the Attorney General.

In addition, the Bulletin shall contain all proclamations and executive orders of the Governor which are general and permanent in nature, as well as other materials which are deemed fitting and proper by the Committee.

INSTRUCTIONS

FOR Updating Iowa Administrative Code with Biweekly Supplement

NOTE: Please review the "Preface" for both the Iowa Administrative Code and Biweekly Supplement and follow carefully the updating instructions.

The boldface entries in the left-hand column of the updating instructions correspond to the tab sections in the IAC Binders.

Obsolete pages to IAC are listed in the column headed "Remove Old Pages". New and replacement pages in this supplement are listed in the column headed "Insert New Pages". It is important to follow instructions in both columns.

UPDATING INSTRUCTIONS May 16, 1979 Biweekly Supplement

IOWA ADMINISTRATIVE CODE

	Remove Old Pages*	Insert New Pages
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*It is recommended that "Old Pages" be retained indefinitely in a place of your choice. They may prove helpful in tracing the history of a rule.



minimum deposit.

34.2(18) "*Manufacturer*" means any person who bottles, cans, or otherwise fills beverage containers for sale to distributors or dealers.

34.2(19) "*Mineral water*" means water naturally or artificially infused with mineral salts or gases. Mineral water may be carbonated or uncarbonated.

34.2(20) "*Redemption center*" means any establishment other than a dealer's premises at which consumers may return empty beverage containers and receive payment of the refund value of the containers, or means the premises of a dealer if the dealer voluntarily chooses to accept, and refund the deposit on, empty beverage containers (other than alcoholic liquor containers) that are not of the kind, size and brand sold by the dealer. A redemption center is either an approved redemption center or an unapproved redemption center.

34.2(21) "*Soda water*" means water that has been carbonated.

34.2(22) "*Soft drink*" means any nonalcoholic liquid other than mineral water or soda water intended for human consumption.

34.2(23) "*Unapproved redemption center*" means a redemption center that has not been approved by the department pursuant to 34.4(455C).

400—34.3(455C) Labeling requirements.

34.3(1)* All beer, mineral water, soda water and carbonated soft drink containers (other than exempt containers) sold or offered for sale on or after July 1, 1979 in Iowa by a dealer shall have the words "Iowa Refund 5¢" clearly and legibly indicated on the container. If the refund value is more than five cents, the greater value may be indicated, e.g., "Iowa Refund 10¢". The words may be abbreviated if a request to use a specific abbreviation is submitted to and approved by the executive director.

34.3(2)* The minimum size of the words "Iowa Refund 5¢" shall be 9 point type (approximately .125 inch or 3 millimeters) if the words are embossed and 18 point type (approximately .25 inch or 6 millimeters) if the words are otherwise affixed to the container. A stamp or label may have the words "Iowa Refund 5¢" in less than 18 point type if the label is submitted to the executive director and the executive director determines that the contrasting color, or the characteristics of the stamp or label make the stamp or label as easy to discern as a stamp or label with 18 point type.

34.3(3) The words "Iowa Refund 5¢" shall be indicated by embossing (raised letters) or by a stamp, label or other method securely and permanently affixed to the container.

34.3(4) The print on a stamp, label or other method used to indicate the words "Iowa Refund 5¢" should be in a high contrast color.

34.3(5) The words "Iowa Refund 5¢" should be on the end of a metal beverage container. The words "Iowa Refund 5¢" should be on the conical portion of a glass or plastic beverage container so that the words are visible from above.

34.3(6) An exemplar of the label or labeled container may, but need not, be submitted to the executive director for informal approval.

34.3(7) An application for exemption from the requirement of having the words "Iowa Refund 5¢" indicated on the container shall be on form LQ 37 or on 8½ x 11 inch paper and contain:

a. The name, address and phone number of the applicant;

b. The kind of container, i.e., glass, metal or plastic; the size in fluid ounces or milliliters and the contents, i.e., beer, mineral water, soda water or carbonated soft drink;

c. The refund value of the container; and

d. A statement of why the container can be readily and permanently identified by consumers as subject to a deposit.

34.3(8) The executive director may exempt the container if the executive director determines that the container is subject to a deposit of five or more cents and that consumers can readily and permanently identify the container as one subject to a deposit.

*Emergency after Notice, pursuant to §17A.5(2)"b"(2) of the Code.

34.3(9) The executive director shall maintain and, from time to time, distribute a list of all brands, kinds and sizes of beverage containers that have been exempted from the requirement of having the words "Iowa Refund 5¢" indicated on the container.

400—34.4(455C) Approval of redemption centers.

34.4(1) *Approved and unapproved redemption centers explained.* The Act provides for both approved and unapproved redemption centers. Both approved and unapproved

redemption centers perform the same activity, that is, redemption of empty beverage containers; and both are lawful. However, an approved redemption center relieves any dealer covered in the order approving the redemption center from the obligation of redeeming those empty beverage containers covered in the order under 34.4(4). Thus the difference between an approved and unapproved redemption center, is in the effect on the obligation of dealers to redeem certain empty beverage containers rather than in the activity performed by the redemption center.

34.4(2) Nothing in the Act or this chapter prevents a person from establishing a redemption center that has not been approved by the executive director. However, an unapproved redemption center does not relieve any dealer of the responsibility to refund the deposit to the consumer upon presentation of an empty beverage container.

34.4(3) *Contents of application for approval.* An application for approval of a redemption center shall be on form LQ 38 or on 8½ x 11 inch paper that contains the following information:

- a. Name, address and phone number of the person or persons responsible for the establishment and operation of the redemption center;
- b. The address and phone number, if in service, of the redemption center;
- c. The kinds, sizes, and brand names of the beverage containers which will be accepted at the redemption center;
- d. The names and addresses of the dealers to be served by the redemption center and the written consent of those dealers to be served by the redemption center;
- e. Distance, in blocks or other appropriate measure, from the redemption center to each dealer to be served by the redemption center;
- f. The names and addresses of the distributors whose beverage containers will be redeemed;
- g. The hours the redemption center is to be open;
- h. Whether metal or glass beverage containers will be crushed or broken and, if so, the written consent of the distributor or manufacturer to the crushing or breaking;
- i. Reasons why the dealer and redemption center believe that the center will provide a convenient service to consumers.

34.4(4) An order of the executive director approving a redemption center shall not authorize a redemption center to accept and pay the refund value of beverage containers purchased from Iowa state liquor stores.

34.4(5) A dealer served by an approved redemption center must prominently post on the premises of the dealer the location and hours of the redemption center.

400—34.5(455C) Redeemed containers — use. Distributors are requested to inform the executive director of the intended ultimate use or disposal of redeemed beverage containers. The commission encourages the reuse or recycling of empty beverage containers and the department will assist distributors in finding and examining alternatives to burial of empty containers in sanitary landfills.

400—34.6(455C) Rules relating to alcoholic liquor containers purchased from state-owned liquor stores.

34.6(1) Labeling. Effective May 1, 1979, all alcoholic liquor containers (except alcoholic liquor containers sold to holders of class "A", "B" or "C" liquor control licenses) sold by state-owned liquor stores will have the following label affixed to the container:



34.6(2) *Mandatory deposit.* Effective May 1, 1979, the consumer (other than the holder of a class "A", "B" or "C" liquor control license) will be charged a five cent deposit on each alcoholic liquor container sold at a state-owned liquor store.

34.6(3) *Refund.* Alcoholic liquor containers bearing the label described in 34.6(1) may be redeemed only at state-owned liquor stores. Alcoholic liquor containers bearing the label described in 34.6(1) shall not be redeemed by an approved or unapproved redemption center or by a dealer other than the Iowa beer and liquor control department.

400—34.7(455C) Redeemed containers must be reasonably clean. Consumers should take care to return containers in a reasonably clean condition. In order to be redeemed, an empty beverage container shall be free of materials, such as paper, sticks and cigarette butts, other than the residue of the beverage.

400—34.8(455C) Interpretive rules.

34.8(1) *Beverage containers "sold" on interstate carriers.* It is common practice for interstate carriers to provide or sell soft drinks, beer, or alcoholic liquor to passengers for consumption on the conveyance. Such containers are not a litter problem and their return would be impractical. Since statutes should be construed to avoid a strained or impractical result, the commission believes that control of the beverage containers "sold" on interstate carriers is beyond the objectives sought to be obtained by the Act and that these containers are not subject to the deposit and labeling requirements of the Act.

34.8(2)* *Beverage containers must be reasonably intact.* In order to be redeemed, an empty beverage container must be returned reasonably intact. For a refillable beverage container, the container must hold liquid, be able to be resealed and be in its original shape. A nonrefillable glass container may be chipped, but it may not have the bottom broken out or the neck broken off. A nonrefillable metal container may be dented or partially crushed, but may not be crushed flat. A returned beverage container should be able to stand on its own base. (Reason: Section 2.2 of the Act provides in part: "A dealer or person operating a redemption center may compact empty metal beverage containers with the approval of the distributor required to accept such containers." So far as metal beverage containers are concerned, such right of approval in the distributor would be meaningless if the dealer were required to accept and redeem crushed metal beverage containers from consumers. Since there appears to be no reason to treat distributors of non-refillable glass beverage containers different than distributors of metal beverage containers, there is presumably a corresponding right in the distributors of nonrefillable glass beverage containers to approve the destruction of the containers.)

34.8(3) *Vending machines.*

a. When a beverage container is dispensed from a vending machine in exchange for money, there is presumed to be a "sale of a beverage in a beverage container to a consumer" within the meaning of 34.2(13). Therefore some person must be the "dealer" who is responsible for collecting the deposit at the time of sale and for refunding the deposit upon return of the empty beverage container. Because of the variety of contractual relationships surrounding operation of a vending machine, the person who is the "dealer" might be the owner of the vending machine, the lessee of the vending machine, the owner of the premises on which the vending machine is located, or the person who stocks the vending machine. It is incumbent upon the parties involved in the operation of a vending machine to determine the person who is the "dealer" and to indicate prominently on the vending machine the name, location and normal operating hours of the dealer (or an approved redemption center) if the dealer does not have personnel on the premises.

b. If the vending machine is located on premises where personnel of the dealer are not normally working, there is no obligation to provide personnel to redeem beverage containers at the site of the vending machine. However, the "dealer" must provide for redemption of beverage containers at the dealer's usual working place.

*Objection filed 1/5/79, see insert IAC 1/24/79.

34.8(4) *Transfer tanks, premix tanks and beer kegs.* Because transfer tanks, premix tanks and beer kegs (half-kegs, quarter kegs or pony kegs) are refillable, are returned to distributors and are not a litter problem, the commission believes that control of these containers is beyond the objectives sought to be obtained by the Act and that these containers are not subject to the deposit and labeling requirements of the Act.

[Filed 12/8/78, Notice 9/6/78—published 12/27/78, effective 1/31/79]

[Filed emergency after notice 4/27/79, Notice 2/7/79—published 5/16/79, effective 4/27/79]

CHAPTER 150
SANITARY CONDITIONS FOR BEAUTY SALONS
AND SCHOOLS OF COSMETOLOGY

470—150.1(157) Rules posted. The owner or manager of every cosmetology establishment shall keep a copy of the rules of sanitation adopted by the department of health posted in a conspicuous place in each cosmetology establishment for the information and guidance of all persons employed or studying therein and the public generally.

470—150.2(157) License. Cosmetologists shall display at their work cabinet the original license and the annual renewal certifying the practitioner is a licensed cosmetologist. Beauty salon licenses shall be posted visible to the public therein.

470—150.3(157) Sanitation. Each beauty salon shall include a clinical and reception area. Toilet facilities and facilities to maintain sanitary conditions shall be accessible within the building. All beauty salons shall be kept well-lighted, well-ventilated and in a sanitary condition.

470—150.4(157) Proper quarters.

150.4(1) A beauty salon shall not be maintained in a home unless a separate room is provided for that purpose. Such establishment shall have an outside entrance leading to the establishment, and any inside doors of said establishment leading to living quarters must be closed at all times during business hours except during ingress and egress.

150.4(2) Cosmetology establishments operated in connection with any other business, except where food is handled, shall be separated either by a complete or a partial partition. Should the cosmetology establishment be operated immediately adjacent to a business where food is handled, such establishment shall be entirely separated and any doors between the aforesaid shall be rendered unusable except in an emergency.

470—150.5(157) Water. Every cosmetology school or place where cosmetology is practiced shall be supplied with an adequate supply of potable hot and cold water under pressure.

470—150.6(157) Personal cleanliness and freedom from disease. Every cosmetology licensee or student engaged in serving the public shall be neat and clean in person and in attire and free from communicable disease.

470—150.7(157) Laundry and storage facilities. All cosmetology establishments must maintain an adequate supply of sanitized linen for proper operation. All sanitized linen must be kept in an enclosed, dustproof cabinet until used. Any towel that has been used once shall be considered soiled and shall be placed in a closed receptacle until properly laundered and sanitized. Freshly laundered towels shall be used for each patron.

470—150.8(157) Workstands. All workstands shall be covered with some nonabsorbent, washable material. All bottles, jars, receptacles, compartments and containers of all kinds shall be properly labeled at all times and all cosmetology equipment shall be maintained in a sanitary condition.

470—150.9(157) Sanitation. Except as set forth in 150.9(3), all cosmetology, styling and hair cutting tools, instruments and equipment in a beauty salon or school of cosmetology which come into contact with a patron's hair or skin shall be sanitized before use on each patron by cleansing thoroughly, with soap and hot water and then immersed at least twenty minutes in an approved germicidal solution in a covered flat container large enough to immerse completely all tools, instruments, and equipment, after which they should be dried and placed in a closed cabinet. All germicidal solutions shall be labeled. The solution shall

be twenty percent formalin in water, seventy per cent isopropyl alcohol in water, a combination of twenty per cent formalin in water with seventy per cent isopropyl alcohol in water, quaternary ammonium compounds in one to five hundred solution in water, or other equivalent germicidal solutions approved by the state department of health.

150.9(1) Every cosmetologist shall wash his or her hands with soap and water immediately before serving each patron.

150.9(2) Head coverings, hair pins, clips, rollers and curlers shall be washed and sanitized after each use as above directed.

150.9(3) All metallic instruments with a cutting edge shall be kept clean by wiping carefully after each use with cotton saturated with an approved disinfectant solution. It is recommended that the solutions used with metallic instruments be the isopropyl alcohol, seventy per cent solution.

470—150.10(157) Particular aspects of sanitizing.

150.10(1) Any material used to stop the flow of blood shall be used in liquid or powder form. The use of styptic pencils is strictly prohibited.

150.10(2) All fluids, semifluids and powders must be dispensed with a shaker, dispenser pump, or spray-type container. All creams, lotions and other cosmetics used for patrons must be kept in closed containers.

470—150.11(157) Pets. No pets of any kind shall be permitted in a cosmetology establishment except guide dogs.

These rules are intended to implement sections 147.76, 157.6, and 157.14 of the Code.

[Filed 10/13/67]

[Filed 9/2/77, Notice 7/13/77—published 9/21/77, effective 11/1/77]

[Filed 4/24/79, Notice 2/7/79—published 5/16/79, effective 7/1/79]

continuing education.

470—152.102(258A) Standards for approval. A continuing education activity shall be qualified for approval if the board determines that:

152.102(1) It constitutes an organized program of learning (including a workshop or symposium) which contributes directly to the professional competency of the licensee; and

152.102(2) It pertains to common subjects or other subject matters which integrally relate to the practice of barbering; and

152.102(3) It is conducted by individuals who have a special education, training, and experience by reason of which said individuals should be considered experts concerning the subject matter of the program, and is accompanied by a paper, manual or written outline which substantially pertains to the subject matter of the program. Except as may be allowed pursuant to 152.107(258A), no licensee shall receive credit exceeding ten percent of the annual total required hours for self-study, including television viewing, video or sound-recorded programs, correspondence work, or research, or by other similar means as authorized by the board. However, under extenuating circumstances of age or physical disability and with written permission of the board all the annual required hours of continuing education requirement may be obtained by the successful completion of correspondence work. Application may be made to the board for permission at the address provided in rule 470—152.105(258A). A statement signed by a physician may be required.

470—152.103(258A) Approval of sponsors, programs, and activities.

152.103(1) Accreditation of sponsors. An organization or person not previously accredited by the board, which desires accreditation as a sponsor of courses, programs, or other continuing education activities, shall apply for accreditation to the board stating its education history for the preceding two years, including approximate dates, subjects offered, total hours of instruction presented, and the names and qualifications of instructors. By January 31 of each year, commencing January 31, 1980, all accredited sponsors shall report to the board in writing the education programs conducted during the preceding calendar year on a form approved by the board. The board may at any time re-evaluate an accredited sponsor. If after such re-evaluation, the board finds there is basis for consideration of revocation of the accreditation of an accredited sponsor, the board shall give notice by ordinary mail to that sponsor of a hearing on such possible revocation at least thirty days prior to said hearing. The decision of the board after such hearing shall be final.

152.103(2) Prior approval of activities. An organization or person other than an accredited sponsor, which desires prior approval of a course, program or other barbering education activity or who desires to establish accreditation of such activity prior to attendance thereat, shall apply for approval to the board at least ninety days in advance of the commencement of the activity on a form provided by the board. The board shall approve or deny such application in writing within sixty days of receipt of such application. The application shall state the dates, subjects offered, total hours of instruction, names and qualifications of speakers and other pertinent information.

152.103(3) Postapproval of activities. A licensee seeking credit for attendance and participation in an educational activity which was not conducted by an accredited sponsor nor otherwise approved shall submit to the board, within thirty days after completion of such activity, a request for credit, including a brief resume of the activity, its dates, subjects, instructors, and their qualifications and the number of credit hours requested therefor. Within ninety days after receipt of such application the board shall advise the licensee in writing by ordinary mail whether the activity is approved and the number of hours allowed therefor. A licensee not complying with the requirements of this subrule may be denied credit for such activity.

152.103(4) Review of programs. The board may monitor or review any continuing education program already approved by the board and upon evidence of significant

variation in the program presented from the program approved may disapprove all or any part of the approved hours granted the program.

470—152.104(258A) Hearings. In the event of denial, in whole or part, of any application for approval of a continuing education program or credit for continuing education activity, the applicant or licensee shall have the right, within twenty days after the sending of the notification of the denial by ordinary mail, to request a hearing which shall be held within sixty days after receipt of the request for hearing. The hearing shall be conducted by the board or a qualified hearing officer designated by the board. If the hearing is conducted by a hearing officer, the hearing officer shall submit a transcript of the hearing including exhibits to the board after the hearing with the proposed decision of the hearing officer. The decision of the board or decision of the hearing officer after adoption by the board shall be final.

470—152.105(258A) Report of licensee. Each licensee shall file, with the renewal application, a signed report of continuing education not later than May 1 of each year beginning May 1, 1980. The report shall include the hours completed during the preceding calendar year. The renewal application and signed report of continuing education shall be sent to the Iowa State Department of Health, Licensing and Certification Section, Board of Barber Examiners, Lucas State Office Building, Des Moines, Iowa 50319.

470—152.106(258A) Attendance record report. The person or organization sponsoring continuing education activities shall make a written record of the Iowa licensees in attendance and send a signed copy of such attendance record to the secretary of the board upon completion of the educational activity, but in no case later than January 31 of the following calendar year. The report shall be sent to the Iowa State Department of Health, Licensing and Certification Section, Board of Barber Examiners, Lucas State Office Building, Des Moines, Iowa 50319.

470—152.107(258A) Physical disability or illness. The board may, in individual cases involving physical disability or illness, grant waivers of the minimum education requirements or extensions of time within which to fulfill the same or make the required reports. No waiver or extension of time shall be granted unless written application therefor shall be made on forms provided by the board and signed by the licensee and a physician licensed by the board of medical examiners. Waivers of the minimum educational requirements may be granted by the board for any period of time not to exceed one calendar year. In the event that the physical disability or illness upon which a waiver has been granted continues beyond the period of the waiver, the licensee must reapply for an extension of the waiver. The board may, as a condition of any waiver granted, require the applicant to make up a certain portion or all of the minimum educational requirements waived by such methods as may be prescribed by the board.

470—152.108(258A) Exemptions for inactive practitioners. A licensee who is not engaged in practice in the state of Iowa residing within or without the state of Iowa may be granted a waiver of compliance and obtain a certificate of exemption upon written application to the board. The application shall contain a statement that the applicant will not engage in the practice of barbering in Iowa without first complying with all regulations governing reinstatement after exemption. The application for a certificate of exemption shall be submitted upon the form provided by the board.

470—152.109(258A) Reinstatement of inactive practitioners. Inactive practitioners who have been granted a waiver of compliance with these regulations and obtained a certificate of exemption shall, prior to engaging in the practice of barbering in the state of Iowa, satisfy the following requirements for reinstatement:

152.212(4) Practicing the profession while the license is suspended.

152.212(5) Suspension or revocation of license by another state.

152.212(6) Negligence by the licensee in the practice of the profession, which is a failure to exercise due care including negligent delegation to or supervision of employees or other individuals, whether or not injury results; or any conduct, practice or conditions which impair the ability to safely and skillfully practice the profession.

152.212(7) Prohibited acts consisting of the following:

a. Permitting an unlicensed employee or person under the licensee's control to perform activities requiring a license.

b. Permitting another person to use licensee's license for any purpose.

c. Practice outside the scope of a license.

d. Obtaining, possessing, or attempting to obtain or possess a controlled substance without lawful authority; or selling, prescribing, giving away, or administering controlled substances.

e. Verbally or physically abusing clients.

152.212(8) Unethical business practices, consisting of any of the following:

a. False or misleading advertising.

b. Betrayal of a professional confidence.

c. Falsifying clients' records.

152.212(9) Failure to report a change of name or address within thirty days after it occurs.

152.212(10) Submission of a false report of continuing education or failure to submit the annual report of continuing education.

152.212(11) Failure to notify the board within thirty days after occurrence of any judgment or settlement of a malpractice claim or action.

152.212(12) Failure to comply with a subpoena issued by the board.

152.212(13) Failure to report to the board as provided in rule 470—152.201(258A) any violation by another licensee of the reasons for disciplinary action as listed in this rule.

470—152.213(258A) Peer review committees.

152.213(1) Each peer review committee for the profession, if established, may register with the board of examiners within thirty days after the effective date of these rules or within thirty days after formation.

152.213(2) Each peer review committee shall report in writing within thirty days of the action, any disciplinary action taken against a licensee by a peer review committee.

152.213(3) The board may appoint peer review committees as needed consisting of not more than five persons who are licensed to practice barbering to advise the board on standards of practice and other matters relating to specific complaints as requested by the board. The members of the peer review committees shall serve at the pleasure of the board. The peer review committees shall observe the requirements of confidentiality provided in chapter 258A of the Code.

Rules 152.200(258A) to 152.213(258A) are intended to implement sections 258A.4, 258A.5 and 258A.6 of the Code.

152.214 to 152.299 Reserved.

PROCEDURES FOR USE OF CAMERAS AND RECORDING DEVICES AT OPEN MEETINGS

470—152.300(28A) Conduct of persons attending meetings.

152.300(1) The person presiding at a meeting of the board may exclude a person from an open meeting for behavior that obstructs the meeting.

152.300(2) Cameras and recording devices may be used at open meetings provided they do not obstruct the meeting. If the user of a camera or recording device obstructs the

meeting by the use of such device, the person presiding may request the person to discontinue use of the camera or device. If the person persists in use of the device or camera, that person shall be ordered excluded from the meeting by order of the board person presiding at the meeting.

This rule is intended to implement section 28A.7 of the Code.

[Filed 7/11/67]

[Filed 8/5/77, Notice 6/1/77—published 8/24/77, effective 10/1/77]

[Filed, 4/28/78, Notice 11/30/77—published 5/17/78, effective 6/21/78]

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[Filed 4/24/79, Notice 3/7/79—published 5/16/79, effective 7/1/79]

CHAPTER 153 SANITARY CONDITIONS FOR BARBERSHOPS AND BARBER SCHOOLS

470—153.1(158) Rules posted. The manager of each barbershop shall keep a copy of these rules posted in a conspicuous place in the shop.

470—153.2(158) License. Barbers shall display at their work cabinet the original license, with the annual renewal certifying the practitioner is a licensed barber. Barbershop licenses shall be in the name of the licensed operator and posted therein. All temporary permits shall be posted.

470—153.3(158) Sanitation. Every barbershop shall be well lighted, properly ventilated and kept in clean, sanitary and orderly condition. All shops or schools shall have handwashing and toilet facilities accessible within the building.

470—153.4(158) Quarters. Barbering shall not be practiced in a residence unless the shop is completely separated from living quarters by a solid permanent partition. A solid door leading to residence shall be permitted providing it remains closed during business hours except during ingress and egress. An outside entrance shall be provided.

470—153.5(158) Quarters adjacent to other business. A barbershop located in a room adjacent to a food service establishment, tavern or grocery shall be in a completely separate room. Doors between the barbershop and the aforesaid shall be rendered unusable except for emergencies. A barbershop may be operated in conjunction with a cosmetological establishment provided it meets all the requirements of the law pertaining to barbering.

470—153.6(158) Plumbing. Barbershops shall have an adequate supply of potable hot and cold water under pressure.

470—153.7(158) Equipment.

153.7(1) A barbershop owner shall provide each chair in the shop equipment for steril-

izing as required by law. Equipment shall include a container filled with germicidal solution of sufficient depth to fully immerse all tools or implements coming in contact with patrons. Electric clipper plates shall be sterilized by the open flame method.

153.7(2) Barber, styling and hair cutting tools and equipment which come into contact with a patron's hair or skin in a barbershop or barber school shall be sanitized before use on each client by wiping clean and by either of the following methods.

a. Immersion in a solution with germicidal effect before using. The solution shall be twenty percent formalin in water, seventy per cent isopropyl alcohol in water, a combination of twenty percent formalin in water with seventy per cent isopropyl alcohol in water, quaternary ammonium compounds in one to five hundred solution in water, or other equivalent germicidal solutions approved by the State Department of Health; or

b. Use of an alcohol burner.

153.7(3) A barbershop owner shall provide closed cabinets or drawers for the keeping of all tools and towels when they are not in use.

153.7(4) A barbershop owner shall provide a minimum of one washbasin or lavatory for each two barber chairs in use. The washbasins or lavatories shall be so situated that one is readily accessible to the operator of each barber chair.

470—153.8(158) **Workstands.** All workstands shall be covered with some nonabsorbent, washable material. All bottles, jars, receptacles, compartments, and containers of all kinds shall be properly labeled at all times and all barbering equipment shall be maintained in a sanitary condition.

470—153.9(158) **Dusters and brushes.** The common neck duster or brush and the common shaving mug, soap and brush shall not be used in any barber shop or school.

470—153.10(158) **Hands.** Every barber shall wash his or her hands thoroughly with soap and water before serving a patron.

470—153.11(158) **Headrest.** Each barber chair headrest shall be provided with a mechanical paper container and clean shaving paper or clean towel.

470—153.12(158) **Towels.** Freshly laundered towels shall be used for each patron. In hair-cutting, shampooing, or similar activities, a freshly laundered towel or new neck strip shall be used to prevent the hair cloth from directly contacting the skin of the patron. Soiled towels shall not be left on lavatory or workstand but shall be immediately disposed of in a container for that purpose.

470—153.13(158) **Styptic powder and alum.** Alum or other material used to stop the flow of blood shall be used only in liquid or powder form.

470—153.14(158) **Communicable diseases.** A barber shall not practice who is infected with a communicable disease.

470—153.15(158) **Other disease carriers.** No pets of any kind shall be permitted in a licensed barbershop or school except guide dogs.

470—153.16(158) **Supervisor duty.** It shall be the responsibility and duty of each supervisor of a barbershop to see that all employees observe all applicable rules.

These rules are intended to implement sections 147.76, 158.5, and 158.15 of the Code.

[Filed 8/10/56; amended 7/11/67]

[Filed 9/2/77, Notice 7/13/77—published 9/21/77, effective 11/1/77]

[Filed 4/24/79, Notice 2/7/79—published 5/16/79, effective 7/1/79]

**CHAPTER 154
BARBER ASSISTANTS**

470—154.1(158) Course of study. Each Iowa school of barbering licensed by the Iowa board of barber examiners shall conduct a course of study for the barber assistant not to exceed 160 hours. Such course of study shall include the following:

154.1(1) Supervised practical instruction. The following shall be included:

Shampooing	80 hours
Rinses	
Hair treatments	

154.1(2) Demonstrations and lectures. The following shall be included:

Scalp care rinses, treatments	80 hours
Anatomy of scalp and hair	
Sanitation and sterilization	

LABOR, BUREAU OF[530]

ADMINISTRATION

CHAPTER 1

DESCRIPTION OF ORGANIZATION

- 1.1(91) Definitions
- 1.2(91) Scope and application
- 1.3(91) Bureau of labor

OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION CHAPTER 2

IOSH ENFORCEMENT, IOSH RE- SEARCH AND STATISTICS, IOSH CONSULTATIVE SERVICES AND TRAINING

- 2.1(88) Scope and application
- 2.2(88) IOSH enforcement
- 2.3(88) IOSH research and statistics
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- 3.2(88) Objection to inspection
- 3.3(88) Entry not a waiver
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- 3.6(88) Representatives of employers and employees
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- 4.12(88) Petitions for recordkeeping exceptions
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- 5.7(88) Temporary variance
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- 6.2(88) On-site consultation
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Reserved**

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**CHAPTER 28
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- 28.1(88) Adoption by reference

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d. Set forth the new proposed rule, the rule as it would appear after the requested amendment, or the rule as it would appear subsequent to the requested change.

e. Describe specifically the reasons for the requested change.

f. Detail the statutory authority under which the new rule, if any, would exist.

7.1(2) Within sixty days from receipt of the petition the bureau must either deny the petition accompanied with reasons therefor, or initiate rulemaking proceedings as per section 17A.4 of the Code.

530—7.2(91) Declaratory rulings. Any interested person may submit to the commissioner of labor a petition regarding the application of a statute, rule decision, order or other written statement of law or policy to a specific factual situation. The petition shall contain the name(s) of the requesting person(s), the specific factual background of the question, the statute, rule, decision, order or other written statement of law or policy deemed applicable, and the reasons for the request. The commissioner of labor shall render a written decision within thirty days unless the commissioner of labor is unable to reach a decision on the facts as presented. Should the commissioner of labor find the facts insufficient then no decision need be issued and the commissioner of labor shall request that the factual situation be clarified by an amendment to the petition. Failure by the requesting party to amend the petition within fifteen days will cause the commissioner of labor to dismiss the petition.

530—7.3(91) Informal settlements. Parties to any factual controversy that could result in a contested case may meet informally for the purpose of settling the dispute. The parties may reach any decision they desire, subject only to the substantive requirements of the bureau. The commissioner or a designee of the commissioner may be asked to suggest any course of action the bureau deems appropriate, but any suggestion by the bureau is not binding unless the parties voluntarily adopt it as their agreement.

530—7.4(91) Notice of contested cases. In addition to the methods of notice as specified in section 17A.12(1), notice may be delivered by first class return receipt requested.

These rules are intended to implement chapter 17A of the Code.

[Filed 12/15/75, Notice 10/6/75—published 12/29/75, effective 2/4/76]

CHAPTER 8 DISCRIMINATION AGAINST EMPLOYEES

530—8.1(88) Introductory statement.

8.1(1) The Occupational Safety and Health Act of 1972 (Chapter 88, Code), hereinafter referred to as the Act, is designed to regulate employment conditions relating to occupational safety and health and to achieve safer and healthier workplaces throughout the state. By the terms of the Act, every person engaged in a business, the state of Iowa and its various departments and agencies and any political subdivision of the state, who have employees is required to furnish each of its employees employment and a place of employment free from recognized hazards that are causing or likely to cause death or serious physical harm, and, further, to comply with occupational safety and health standards promulgated under the Act.

8.1(2) Employees and representatives of employees are afforded a wide range of substantive and procedural rights under the Act. Moreover, effective implementation of the Act and achievement of its goals depend in large part upon the active but orderly participation of employees, individually and through their representatives, at every level of safety and health activity.

8.1(3) This chapter deals essentially with the rights of employees afforded under section 88.9(3). Section 88.9(3) prohibits reprisals, in any form, against employees who exercise rights under the Act.

530—8.2(88) Purpose of this chapter. The purpose of this chapter is to make available in one place interpretations of the various provisions of section 88.9(3), which will guide the commissioner of labor in the performance of his/her duties thereunder.

530—8.3(88) General requirements of section 88.9(3). Section 88.9(3) provides in general that no person shall discharge or in any manner discriminate against any employee because the employee has:

1. Filed any complaint under or related to the Act;
2. Instituted or caused to be instituted any proceeding under or related to the Act;
3. Testified or is about to testify in any proceeding under the Act or related to the Act;

or

4. Exercised on his/her own behalf or on behalf of others any right afforded by the Act. Any employee who believes that he/she has been discriminated against in violation of section 88.9(3) may, within thirty days after such violation occurs, lodge a complaint with the commissioner of labor alleging such violation. The commissioner shall then cause an appropriate investigation to be made. If, as a result of such investigation, the commissioner determines that the provisions of section 88.9(3) have been violated civil action may be instituted in any appropriate district court, to restrain violations of section 88.9(3) and to obtain other appropriate relief, including rehiring or reinstatement of the employee to his/her former position with backpay. Section 88.9(3) further provides for notification of complainants by the commissioner of determinations made pursuant to their complaints.

530—8.4(88) Persons prohibited from discriminating. Section 88.9(3) specifically states that "no person shall discharge or in any manner discriminate against any employee" because the employee has exercised rights under the Act. Section 88.3(3) defines "person" as "one or more individuals, partnerships, associations, corporations, business trusts, legal representatives, or any organized group of persons." Consequently, the prohibitions of section 88.9(3) are not limited to actions taken by employers against their own employees. A person may be chargeable with discriminatory action against an employee of another person. Section 88.9(3) would extend to such entities as organizations representing employees for collective bargaining purposes, employment agencies, or any other person in a position to discriminate against an employee.

530—8.5(88) Persons protected by section 88.9(3).

8.5(1) All employees are afforded the full protection of section 88.9(3). For purposes of the Act, an employee is defined as "an employee of an employer who is employed in a business of his employer." The Act does not define the term "employ". However, the broad remedial nature of this legislation demonstrates a legislative intent that the existence of an employment relationship, for purposes of section 88.9(3), is to be based upon economic realities rather than upon common law doctrines and concepts.

8.5(2) For purposes of section 88.9(3), even an applicant for employment could be considered an employee. Further, because section 88.9(3) speaks in terms of any employee, it is also clear that the employee need not be an employee of the discriminator. The principal consideration would be whether the person alleging discrimination was an "employee" at the time of engaging in protected activity.

530—8.6(88) Unprotected activities distinguished.

8.6(1) Actions taken by an employer, or others, which adversely affect an employee may be predicated upon nondiscriminatory grounds. The proscriptions of section 88.9(3) apply when the adverse action occurs because the employee has engaged in protected activities. An employee's engagement in activities protected by the Act does not automatically render him/her immune from discharge or discipline for legitimate reasons, or from adverse action dictated by nonprohibited considerations.

8.6(2) At the same time, to establish a violation of section 88.9(3), the employee's engagement in protected activity need not be the sole consideration behind discharge or other adverse action. If protected activity was a substantial reason for the action, or if the discharge or other adverse action would not have taken place "but for" engagement in protected activity, section 88.9(3) has been violated. Ultimately, the issue as to whether a discharge was because of protected activity will have to be determined on the basis of the facts in the particular case.

8.7 Reserved.

8.8 Reserved.

530—8.9(88) Complaints under or related to the Act.

8.9(1) Discharge of, or discrimination against, an employee because the employee has filed "any complaint . . . under or related to this Act . . ." is prohibited by section 88.9(3). An example of a complaint made "under" the Act would be an employee request for inspection pursuant to section 88.6(5). However, this would not be the only type of complaint protected by section 88.9(3). The range of complaints "related to" the Act is commensurate with the broad remedial purposes of this legislation and the sweeping scope of its application.

8.9(2) Complaints registered with other governmental agencies which have the authority to regulate or investigate occupational safety and health conditions are complaints "related to" this Act. Such complaints, however, must relate to conditions at the workplace, as distinguished from complaints touching only upon general public safety and health.

8.9(3) Further, the salutary principles of the Act would be seriously undermined if employees were discouraged from lodging complaints about occupational safety and health matters with their employers. Such complaints to employers, if made in good faith, therefore would be related to the Act, and an employee would be protected against discharge or discrimination caused by a complaint to the employer.

530—8.10(88) Proceedings under or related to the Act.

8.10(1) Discharge of, or discrimination against, any employee because the employee has "instituted or caused to be instituted any proceeding under or related to this Act" is also prohibited by section 88.9(3). Examples of proceedings which could arise specifically under the Act would be inspections of workplaces under section 88.6, an employee contest of an abatement date under section 88.8(3), an employee application for modification or revocation of a variance under section 88.5 and an employee appeal of an Occupational Safety and Health Review Commission order under section 88.9(1). In determining whether a "proceeding" is "related to" the Act, the considerations discussed in rule 8.9(88) would also be applicable.

8.10(2) An employee need not directly institute the proceedings. It is sufficient if he/she sets into motion activities of others which result in proceedings under or related to the Act.

530—8.11(88) **Testimony.** Discharge of, or discrimination against, any employee because the employee "has testified or is about to testify" in proceedings under or related to the Act is also prohibited by section 88.9(3). This protection would of course not be limited to testimony in proceedings instituted or caused to be instituted by the employee, but would extend to any statements given in the course of judicial, quasi-judicial, and administrative proceedings, including inspections, investigations, and administrative rule making or adjudicative functions. If the employee is giving or is about to give testimony in any proceeding under or related to the Act, he would be protected against discrimination resulting from such testimony.

530—8.12(88) Exercise of any right afforded by the Act.

8.12(1) In addition to protecting employees who file complaints, institute proceedings, or testify in proceedings under or related to the Act, section 88.9(3) also protects employees

from discrimination occurring because of the exercise "of any right afforded by this chapter." Certain rights are explicitly provided in the Act; for example, there is a right to participate as a party in enforcement proceedings. Certain other rights exist by necessary implication. For example, employees may request information from the IOSH Enforcement Division of the Iowa Bureau of Labor; such requests would constitute the exercise of a right afforded by the Act. Likewise, employees interviewed by agents of the commissioner in the course of inspections or investigations could not subsequently be discriminated against because of their co-operation.

8.12(2) On the other hand, review of the Act and examination of the legislative history discloses that, as a general matter, there is no right afforded by the Act which would entitle employees to walk off the job because of potential unsafe conditions at the workplace. Hazardous conditions which may be violative of the Act will ordinarily be corrected by the employer, once brought to its attention. If corrections are not accomplished, or if there is dispute about the existence of a hazard, the employee will normally have opportunity to request inspection of the workplace pursuant to section 88.6(5), or to seek assistance of other public agencies which have responsibility in the field of safety and health. Under such circumstances, therefore, an employer would not ordinarily be in violation of section 88.9(3) by taking action to discipline an employee for refusing to perform normal job activities because of alleged safety or health hazards.

8.12(3) However, occasions might arise when an employee is confronted with a choice between not performing assigned tasks or subjecting himself/herself to serious injury or death arising from a hazardous condition at the workplace. If the employee, with no reasonable alternative, refuses in good faith to expose himself/herself to the dangerous condition, the employee would be protected against subsequent discrimination. The condition causing the employee's apprehension of death or injury must be of such a nature that a reasonable person, under the circumstances then confronting the employee, would conclude that there is a real danger of death or serious injury and that there is insufficient time, due to the urgency of the situation, to eliminate the danger through resort to regular statutory enforcement channels. In addition, in such circumstances, the employee, where possible, must also have sought from his/her employer, and been unable to obtain, a correction of the dangerous condition.

8.13 Reserved.

8.14 Reserved.

530—8.15(88) Filing of complaint for discrimination.

8.15(1) A complaint of section 88.9(3) discrimination may be filed by the employee himself/herself, or by a representative authorized to do so on his/her behalf. No particular form of complaint is required. A complaint should be filed with the commissioner of labor.

8.15(2) Section 88.9(3) provides that an employee who believes he/she has been discriminated against in violation of section 88.9(3) "may, within thirty days after such violation occurs," file a complaint with the commissioner of labor. The major purpose of the thirty-day period in this provision is to allow the commissioner to decline to entertain complaints which have become stale. Accordingly, complaints not filed within thirty days of an alleged violation will ordinarily be presumed to be untimely. However, there may be circumstances which would justify tolling of the thirty-day period on recognized equitable principles or because of strongly extenuating circumstances, e.g., where the employer has concealed, or misled the employee regarding the grounds for discharge or other adverse action; where the employee has, within the thirty-day period, resorted in good faith to grievance-arbitration proceedings under a collective bargaining agreement or filed a complaint regarding the same general subject with another agency; where the discrimination is in the nature of a continuing violation. In the absence of circumstances justifying a tolling of the thirty-day period, untimely complaints will not be processed.

530—8.16(88) Notifications of commissioner of labor's determination. Section 88.9(3) provides that the commissioner is to notify a complainant within ninety days of the complaint of his/her determination whether prohibited discrimination has occurred. This ninety-day provision is considered directory in nature. While every effort will be made to notify complainants of the commissioner's determination within ninety days, there may be instances when it is not possible to meet the directory period set forth in section 88.9(3).

530—8.17(88) Withdrawal of complaint. Enforcement of the provisions of section 88.9(3) is not only a matter of protecting rights of individual employees, but also of public interest. Attempts by an employee to withdraw a previously filed complaint will not necessarily result in termination of the commissioner's investigation. The commissioner's jurisdiction cannot be foreclosed as a matter of law by unilateral action of the employee. However, a voluntary and uncoerced request from a complainant to withdraw his/her complaint will be given careful consideration and substantial weight as a matter of policy and sound enforcement procedure.

530—8.18(88) Arbitration or other agency proceedings.

8.18(1) An employee who files a complaint under section 88.9(3) of the Act may also pursue remedies under grievance arbitration proceedings in collective bargaining agreements. In addition, the complainant may concurrently resort to other agencies for relief, such as the National Labor Relations Board or the Iowa Merit Employment Department. The commissioner's jurisdiction to entertain section 88.9(3) complaints, to investigate, and to determine whether discrimination has occurred, is independent of the jurisdiction of the other agencies or bodies. The commissioner may file action in district court regardless of the pendency of other proceedings. However, the commissioner also recognizes the policy favoring voluntary resolution of disputes under proceedings in collective bargaining agreements. By the same token, due deference should be paid to the jurisdiction of other forums established to resolve disputes which may also be related to section 88.9(3) complaints. Where a complainant is in fact pursuing remedies other than those provided by section 88.9(3), postponement of the commissioner's determination and deferral to the results of such proceedings may be in order.

8.18(2) Postponement of determination would be justified where the rights asserted in other proceedings are substantially the same as rights under section 88.9(3) and those proceedings are not likely to violate the rights guaranteed by section 88.9(3). The factual issues in such proceedings must be substantially the same as those raised by section 88.9(3) complaint, and the forum hearing the matter must have the power to determine the ultimate issue of discrimination.

8.18(3) A determination to defer to the outcome of other proceedings initiated by a complainant must necessarily be made on a case-to-case basis, after careful scrutiny of all available information. Before deferring to the results of other proceedings, it must be clear that those proceedings dealt adequately with all factual issues, that the proceedings were fair, regular, and free of procedural infirmities, and that the outcome of the proceedings was not repugnant to the purpose and policy of the Act. In this regard, if such other actions initiated by a complainant are dismissed without adjudicatory hearing thereof, such dismissal will not ordinarily be regarded as determinative of the section 88.9(3) complaint.

8.19 Reserved.

8.20 Reserved.

530—8.21(88) Walkaround pay disputes. An employer's failure to pay employees for time during which they are engaged in walkaround inspections, or in other inspection related activities, such as responding to questions of compliance officers, or participating in the opening and closing conferences, is discriminatory under section 88.9(3) so long as neither the number of employee concerns is excessive. An authorized employee representative shall be given the opportunity to accompany on the physical inspection pursuant to 88.6(4) and 530, chapter 6 IAC.

Note: The specific language of this rule differs from similar language adopted by the U.S. Department of Labor, Occupational Safety and Health Administration. An employee covered by the federal law can file a discriminatory action complaint with either the U.S. Department of Labor or the Iowa Bureau of Labor.

530—8.22(88) Employee refusal to comply with safety rules. Employees who refuse to comply with occupational safety and health standards or valid safety rules implemented by the employer in furtherance of the Act are not exercising any rights afforded by the Act. Disciplinary measures taken by employers solely in response to employee refusal to comply with appropriate safety rules and regulations, will not ordinarily be regarded as discriminatory action prohibited by section 88.9(3). This situation should be distinguished from refusals to work, as discussed in rule 8.12(88).

[Filed 4/27/79, Notice 11/29/78—published 5/16/79, effective 6/25/79]

CHAPTER 9
Reserved

CHAPTER 10
GENERAL

530—10.1(88) Definitions. As used in these rules, unless the context clearly requires otherwise:

10.1(1) "*Standard*" means a standard which requires conditions, or the adoption or use of one or more practices, means, methods, operations, or processes, reasonably necessary or

LIBRARY DEPARTMENT[560]

CHAPTER 1

IOWA LIBRARY DEPARTMENT

- 1.1(303A) Organization and functions
- 1.2(303A) Penalties
- 1.3 to 1.5 Reserved

STATE LIBRARY DIVISION

- 1.6(303A) Description
- 1.7(303A) Users
- 1.8(303A) Borrowers
- 1.9(303A) Information services
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- 1.13(303A) Administration of depository program

- 1.14(303A) Depositories
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LAW LIBRARY DIVISION

- 1.20(303A) Description
- 1.21(303A) Users
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- 1.23 to 1.35 Reserved

MEDICAL LIBRARY DIVISION

- 1.36(303A) Description
- 1.37(303A) Users
- 1.38(303A) Borrowers
- 1.39(303A) Information services

CHAPTER 1

IOWA LIBRARY DEPARTMENT

560—1.1(303A) Organization and function. The Iowa library department includes a state library, law library, medical library, and military library. The state librarian, who is appointed by the state library commission, supervises all activities of the Iowa library department. Its function is to work toward the development of statewide library service, to provide library service to governmental agencies, to the state legislature, and to residents of Iowa.

560—1.2(303A) Penalties. The library department may request payment for injuries, defacing, destroying, or losing books or materials under the control of any of its divisions. Payment for such loss or damage will be assessed at fair market value plus the costs of cataloging, processing, and mailing the material. The cataloging and processing charges shall not exceed five dollars per item.

1.2(1) Charges for books or materials repaired may include the costs of oral or written notification plus actual cost of repairs.

1.2(2) Overdue books or materials loaned by the library shall be returned following oral or written notification by the library. Books or materials not returned within ten weeks of the due date may be considered to be lost or willfully withheld.

1.2(3) After oral or written notification, the library may withhold borrowing privileges from a borrower charged with books or materials, injured, defaced, destroyed, lost, or willfully withheld.

1.2(4) Films and other audio visual materials or equipment must be returned by the time and date due. Borrowers should not keep such items past the due date without being granted an extension by the library department. Borrowers who do not comply with this rule may be denied film service.

1.2(5) After oral or written notification, any fines, penalties or forfeitures imposed by the library department may be recovered in an action in the name of the state and deposited in the general fund.

1.3 to 1.5 Reserved.

STATE LIBRARY DIVISION

560—1.6(303A) Description. The state library is a division of the state library department. The state library collection shall be housed in the historical building.

560—1.7(303A) Users. Users of the state library division are the residents of Iowa.

560—1.8(303A) Borrowers. Library materials may be borrowed by the residents of Iowa through the statewide co-operative interlibrary loan network by contacting any library in the state. The state library is supportive of local library service and encourages patrons to check at the local level first. Materials may also be checked out at the circulation desk of the state library.

1.8(1) No fee is charged any user for the use of library materials, but transportation costs incurred in sending material may be charged.

1.8(2) Photocopies of library materials are supplied at a nominal cost.

1.8(3) Books on reserve shall not circulate from the library.

560—1.9(303A) Information services. Information services are available within reasonable limits to any state library division user.

1.10 and 1.11 Reserved.

DEPOSITORY LIBRARY CENTER

560—1.12(303A) Definitions.

1.12(1) "*State agency*" means a legislative, executive, or judicial office of the state and all of its respective officers, departments, divisions, bureaus, boards, commissions, committees, and state institutions of higher education governed by the state board of regents.

1.12(2) "*State publications*" means all multiply produced publications of state agencies regardless of format which are supported by public funds, except correspondence and memoranda intended solely for internal use within the agency or between agencies, and materials designated by law as being confidential.

1.12(3) "*Depository library*" means a library designated for the deposit of state publications under the provisions of this Act.

1.12(4) Depository librarian shall be appointed by the state librarian and shall administer the depository library center.

1.12(5) The depository library center shall be the central agency for the collection and distribution of state publications to depository libraries and shall be referred to as depository library center.

1.12(6) The state library commission and the state university of Iowa shall each permanently maintain two copies of each state publication.

1.12(7) "*Full depository*" shall be a library receiving everything collected by the depository library center.

1.12(8) "*Selective depository*" shall be a library receiving only those publications selected by it.

1.12(9) "*Core list library*" shall receive only those publications found on the periodically compiled core list.

1.12(10) "*Core list*" of Iowa state documents is a selected list intended to meet the basic document needs of libraries.

1.12(11) A library may be designated as either a full depository or as a selective depository under the program. Depositories may receive materials on the "core list".

This rule implements section 303A.21 of the Code.

560—1.13(303A) Administration of depository program.

1.13(1) Depository status shall be determined by the state library commission upon written application by the library. Upon approval of the application, a contract between the depository library center and the depository library shall be completed.

1.13(2) A nine member advisory council shall be organized to advise the Iowa library department regarding this program. The advisory council may be composed of members of state agencies, representatives of depository and nondepository libraries, and the general public appointed by the commission.

1.13(3) The document depository program shall be administered by the depository librarian under the direction of the state librarian.

a. The depository librarian shall make a regular inspection of each depository library and shall submit a written evaluation to the depository library at the conclusion of the visit.

b. The depository library center shall compile the core list after consultation with interested parties.

1.13(4) All nondepository libraries may contact the agency or the state printer for material on a first-come, first-served basis.

1.13(5) Materials missing from the depository shipments must be claimed from the depository library center within one month of receipt of the shipment. After that time, requests should be made directly to the issuing agency or the state printer.

This rule implements section 303A.22 of the Code.

560—1.14(303A) Depositories.

1.14(1) The state university of Iowa and the Iowa library department shall be considered as depositories in addition to those mentioned in the subrules.

1.14(2) Depositories shall meet the following minimum requirements:

a. All publications received under this program will be retained for a minimum of three years unless a lesser retention period is designated for an item or items by the depository center.

b. The depository agrees to make the documents available for free public use. Every effort should be made by the depository library to make as few restrictions on circulation as possible.

c. Space for depository operations should be of the same quality as for other operations of the library. If documents are maintained in a separate division of the library, the space provided should be conveniently located to encourage use of the materials.

1.14(3) Depository libraries may be selected on the basis of one or more of the following criteria:

a. Geographic location consistent with a policy of distributing depositories so as to minimize the distance a user would need to travel.

b. Demonstrated ability to handle the receipts desired based on size of collection, identified need of the library's clientele, and the availability of space and staff.

c. Present federal depository status.

1.14(4) The program will be implemented as rapidly as funds, staff, and publications are available. Thirty libraries will be designated in the initial program.

560—1.15(303A) Withdrawal of a library from the program.

1.15(1) A core list library may withdraw from this program by sending written notice to the depository center.

1.15(2) A depository library may withdraw from this program by sending written notice to the document depository center sixty days prior to such withdrawal.

1.15(3) A library's depository designation may be withdrawn for failure to conform to the terms of the contract. The state librarian shall give written notification to the depository. Within thirty days after the receipt of such notice, the depository library and the state library shall hold a meeting to review the stated inadequacies. If inadequacies are not corrected or a written plan of action has not been submitted within thirty days, the state library shall withdraw the library's depository designation.

1.15(4) Upon termination of the contract the depository documents become the property of the depository library center and must be returned to the center or to such other depositories as may be specified by the center.

1.16 to 1.19 Reserved.

LAW LIBRARY DIVISION

560—1.20(303A) Description. The state law library is a division of the Iowa library department, and the law librarian is appointed by the state librarian with the approval of

the state library commission and the Iowa supreme court. The law collection shall be housed on the second floor, west, of the statehouse.

560—1.21(303A) Users. Users of the law library shall include residents of Iowa and persons doing legal reference and research to fulfill the needs of the judicial, legislative or executive branches of government.

1.21(1) Users shall be restricted to the study areas on the main floor unless permission to use the upper floors is given by a library employee.

1.21(2)* Books on reserve shall not circulate from the library. Other materials may be loaned to members of the general assembly, court officers, government officials and employees for use outside the law library.

1.21(3) When materials are loaned, the borrower shall pay or reimburse the law library the cost of shipment.

560—1.22(303A) Information services. Information services are available within reasonable limits, determined by time and staff, to any law library user. No legal advice or interpretation of laws shall be given by the law library staff.

1.22(1) Photocopies of library materials may be supplied at a nominal cost.

1.23 to 1.35 Reserved.

MEDICAL LIBRARY DIVISION

560—1.36(303A) Description. The state medical library is a division of the state library department. The medical librarian is appointed by the state librarian with the approval of the state library commission, subject to the provisions of chapter 19A of the Code. The medical collection shall be housed in the historical building.

560—1.37(303A) Users. Users of the state medical library are the residents of Iowa with special emphasis on the health science profession.

560—1.38(303A) Borrowers. Library materials may be borrowed by the residents of Iowa through the statewide co-operative interlibrary loan network by contacting any library in the state. The medical library is supportive of local library service and encourages patrons to check at the local level first. Materials may also be checked out at the circulation desk of the medical library.

1.38(1) No fee is charged any user for the use of library materials, but transportation costs incurred in sending materials may be charged.

1.38(2) Photocopies of the library materials are supplied at a nominal cost.

1.38(3) Books on reserve shall not circulate from the library.

560—1.39(303A) Information services. Information services are available to any medical library user. No medical advice shall be given by the medical library staff.

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REVENUE DEPARTMENT [730]

STATE BOARD OF TAX REVIEW

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become a matter of public record. The department shall, within sixty days following the filing of the petition, either deny the petition in writing on the merits or initiate public rulemaking procedures as set forth in 7.26(1). After careful consideration, if it is determined that the petition does not disclose sufficient reasons to justify the commencement of public rulemaking proceedings or if the petition materially fails to comply with the requirements of these rules, or if it is determined the petitioner is not an interested person, the petition shall be denied and the petitioner so notified together with any other relevant reasons for such denial; provided, however, that the provisions of this subrule shall not prevent the department, in its discretion, from acting on any matter disclosed in any petition.

7.26(3) Conduct of public hearing. When required to do so, or in its discretion, the department shall conduct a public hearing. Each hearing shall be presided over by the director or his or her designee. The hearing shall be conducted in such a way that interested persons will have a reasonable opportunity to present their views or submit their arguments on matters relevant to the issues involved. The director or his or her designee shall have authority to take any action necessary for the orderly conduct of the hearing.

Each hearing shall be held at the time and place set in the notice of hearing, but at such time and place the hearing may be continued by the director or his or her designee to a later time or date and will be set for hearing at a different time and place without notice other than by announcement at the hearing.

A person who wishes to be assured of being heard shall submit, at least fifteen days prior to the date of the hearing, an outline of the topics he or she wishes to discuss, the time he or she wishes to devote to each topic and any written comments. An agenda will then be prepared containing the order of presentation of oral comments and the time allotted to such presentation. Ordinarily, a period of ten minutes will be the time allotted to each person for making his or her oral comments. At the conclusion of the presentations of comments of persons listed in the agenda, to the extent time permits, other comments will be received.

In lieu of the reading of a prepared statement at the hearing, a person's oral comments shall ordinarily be limited to a discussion of matters relating to any written comments submitted and to questions and answers in connection therewith. Oral comments shall not be merely a restatement of matters the person may have submitted in writing. Persons making oral comments should be prepared to answer questions not only on topics listed in his or her outline but also in connection with other matters relating to his or her submitted written comments. In order to be assured of the availability of copies of such written comments or outlines on or before the hearing, any person who desires such copies should make such a request within fifteen days of the hearing and shall agree to pay a reasonable cost for copying. Persons who make such a request will be furnished copies as soon as they are available, but it may not be possible to furnish the copies before the beginning of the hearing. Except as provided in the preceding sentences, copies of written comments regarding the rules proposed shall not be made available at the hearing.

At the commencement of the hearing, the director or his or her designee shall read the notice of hearing and then shall outline briefly the procedure to be followed.

Every person shall, before proceeding to testify at the hearing, state his or her name, address, and whom he or she represents at the hearing and shall give such other information respecting his or her appearance as the director or his or her designee may request.

In the case of unusual circumstances or for good cause shown, the application of rules contained in this subrule may be waived. To the extent resources permit, the public hearings to which this subrule applies may be transcribed.

All outlines and written comments to be submitted prior to the hearing shall be addressed to the Hearing Officer, Iowa Department of Revenue, Hoover* State Office Building, Des Moines, Iowa 50319.

7.26(4) Submission of written data, views or arguments. All interested persons shall be

*Emergency, pursuant to §17A.5(2)'b' of the Code.

afforded an opportunity to submit data, views, or arguments in writing within the time provided by the notice of proposed rulemaking.

Designations of material as confidential or not to be disclosed, contained in such comments, will not be accepted. Thus, a person submitting written comments in response to a notice of proposed rulemaking should not include therein material that he or she considers to be confidential or inappropriate for disclosure to the public. It will be presumed by the department that every written comment submitted to it in response to a notice of proposed rulemaking is intended by the person submitting it to be subject in its entirety to public inspection and copying.

Written comments in response to a notice of proposed rulemaking shall conform to 7.5(17A) and shall be submitted to the Hearing Officer, Iowa Department of Revenue, Hoover* State Office Building, Des Moines, Iowa 50319.

These rules are intended to implement chapter 17A of the 1975 Code.

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CHAPTER 8 FORMS

730—8.1(17A) Forms. Forms and instructions are developed by the department to aid and assist taxpayers in exercising their rights and discharging their duties under the tax laws and rules and to explain the tax laws and rules. Many taxes are assessed and collected through the self-determination and self-application of the law and the rules by taxpayers. The tax forms are the instruments through which this is accomplished. The department also provides other necessary or appropriate forms for assisting the public in complying with the technical requirements of the tax laws and rules.

The material contained in the forms and instructions, and the arrangement thereof, is carefully considered and is designed to lead the taxpayer step-by-step through an orderly accumulation of data to an accurate report of the information required.

Copies of all necessary forms and instructions may be obtained from the Iowa Department of Revenue, Hoover State Office Building, Des Moines, Iowa 50319 or from the department's various field offices located throughout the state.

The subrules which follow list and describe those forms and instructions which members of the public use when dealing with the department and the various tax divisions within the department. Each direction of every instruction shall be complied with and each question in every form answered in the same manner as if the forms and instructions were embodied in these rules.

*Emergency, pursuant to §17A.5(2)"b"(2) of the Code.

8.1(1) *Forms of general application.*

FORM NUMBER	DESCRIPTION
30-020	Claim for Refund. Used when seeking to obtain a refund of chain store, sales, or use taxes. Executed in duplicate. With instructions. 4 pages.
40-009 IA 843	Claim for Refund. Used when seeking to obtain a refund of individual income, corporation income, franchise, withholding, or fiduciary taxes. Executed in duplicate. With instructions. 4 pages.

8.1(2) *Administrative services division forms.*

FORM NUMBER	DESCRIPTION
30-031	Request for Itemized Deduction Information. Requests information that was omitted from the return when originally filed. 1 page.
31-071	Letter-Taxpayer to provide information needed to complete sales tax return filed. 1 page.
32-001	Retailer's Use Tax Quarterly Return. Filed quarterly with the department by non-residents indicating gross sales of tangible personal property or taxable services rendered, furnished or performed and goods consumed for the quarterly period covered. With separate instructions. 2 two-page cards.
41-024	Letter-To clarify if taxpayer is eligible for exemption of tax-income under \$4,000 1 page.
41-034	Error Resolution Worksheet. 1 page.
41-042	Letter-Income tax return was incomplete. 1 page.
41-044	Letter-Income tax return not found, provide social security number, other pertinent information. 1 page.
41-047	Letter-To answer income tax refund inquiry. 1 page.
41-077	Letter-Amended return received, need validation number stamped on remittance for original return. 1 page.
41-080	Iowa 1040A Income Tax Return. Resident "short form" tax return to be used by calendar year taxpayers only. 1 page.

FORM NUMBER	DESCRIPTION
91-015	Income Tax Schedule(s) Returned to Taxpayer. Schedule(s) not attached to return.
95-002	Affidavit of Non-Receipt of State Warrant. Signed by taxpayer that refund sent was not received or if received was lost, destroyed or stolen and requesting three specimens of signature. 1 page.
95-006	Non-Probate Affidavit. Affidavit of claimant that deceased's estate had insufficient funds to warrant a probate proceeding being opened and will not be placed in probate and that claimant is entitled to proceeds. 1 page.
95-008	Letter-Taxpayer to provide social security number or copy of return to facilitate resolving refund inquiry. 1 page.
95-023	Affidavit for Issuance of Duplicate Warrant. Signed by taxpayer that refund sent was not received or if received was lost, destroyed or stolen. 1 page.
96-021	Status of Account Letter. Specifies the amount still owing on an unpaid tax account. 1 page.
96-027	Notice of Garnishment. Completed and returned to the department by employer of person whose wages are to be garnished.
96-032	Acknowledgement of Garnishment.
96-033	Request for Consent to Garnishment Concerning public employees. 1 page.
96-044	Offer of Compromise Affidavit. To be completed with reasons why the department is being asked to consider a compromise for a tax settlement. 1 page.
96-061	Letter-Refund is due, but assessment is on file. Taxpayer is to specify method of settlement. 1 page.

8.1(3) *Field services division forms.*

FORM NUMBER	DESCRIPTION
20-007	Taxpayer's certification that certain records taken by the department during an audit have been returned. 1 page.

8.1(4) Income tax division forms.

a. Individual section. Iowa income tax return forms and other forms used in administration or correspondence with taxpayers:

FORM NUMBER	DESCRIPTION
16-005	Power of Attorney. Used to legally authorize another individual to act in behalf of the taxpayer. 2 pages.
20-021	Bank Records Consent Letter. Used by taxpayer to inform his bank that he has given the department consent to examine the taxpayer's bank records. 1 page.
40-011	Employee Earnings Verification Letter. A form sent to employer to determine employees earning from that employer. 1 page.
41-001 IA 1040	Resident "long form" return to be used by both calendar and fiscal year taxpayers. With separate instructions. 2 pages.
41-004 Schedule A	Schedule of Itemized Deductions. Schedule of several categories of deductible items. 1 page.
41-005 IA 4136	Computation of Iowa Motor Fuel Tax Credit. Used by those individuals who cancel their fuel permit and claim an income tax credit. With instructions. 1 page.
41-007 IA 2210	Underpayment of Estimated Tax - Individuals. Used to compute the penalty for an underpayment of estimate tax. With instructions. 1 page.
41-008	Underpayment of Estimated Tax by Farmers & Fishermen. Used to compute the penalty for an underpayment of estimate tax. With instructions. 1 page.
41-012 IA 1040NR	Iowa Nonresident Income Tax Return. To be used by taxpayers whose residence is in another state, but who have income from an Iowa source. With separate instructions. 2 pages.
41-016 IA 1065	Iowa Partnership Return of Income. 4 pages.
41-018	Request for Copy of Income Tax Return. Used by taxpayer to request copy of individual return previously filed. Payment for copy must accompany letter. With instructions. 2 pages.

FORM NUMBER	DESCRIPTION
41-019	Verification Letter. Used to obtain information from taxpayers concerning possible questionable entries on returns. 1 page.
41-052	Multiple Information Request Form. Request taxpayer to supply several types of information including request for delinquent return, request for information omitted from the return, and copies of schedules not attached to the return. 1 page.
41-059	Failure to File Form. A letter to taxpayers asking if taxpayer has filed Iowa returns for specific tax years. 1 page.
41-064	Failure to File Letter. Used when information from the Internal Revenue Service indicates that the federal returns have been adjusted. 1 page.
41-075	Information Letter. Used when information available indicates a return should have been filed but one cannot be located. 1 page.
41-080 IA 1040A	Resident "short form" tax return to be used by calendar year taxpayers only. 1 page.
41-081 IA 4868	Application for Automatic Extension of Time to File Iowa Individual Income Tax Return. Used to request additional time to file an Iowa return. With instructions. 1 page.
41-082 IA 2688	Application for Extension of Time to File Iowa State Income Tax Returns. Used to request additional time to file an Iowa return. With instructions. 1 page.
41-117	Questionnaire to Establish Domicile or Residence. Used for military personnel who have claimed to change their residence from Iowa to some other state. 1 page.
96-029	Includes: (a) Statement of Net Worth. Used in conjunction with offers of compromise and payment plans of two months or less. (b) Monthly Cash Flow. Used when tax liability cannot be collected in a two month period. 2 pages.

Federal income tax returns and other forms that may be required to support entries on the Iowa return or which are used by taxpayers in communications with the department.

FORM NUMBER	DESCRIPTION
1040	U.S. Individual Income Tax Return. Annual income tax return filed by citizens or residents of the United States. 2 pages.
1040A	U.S. Individual Income Tax Return (Short Form). Annual income tax return filed by citizens and residents of the United States. 2 pages.
1040C	U.S. Individual Income Tax Return for Departing Aliens. 2 pages.
1040NR	U.S. Nonresident Alien Income Tax Return. Used by all nonresident alien individuals whether or not engaged in trade of business within the United States. 2 pages.
1040X	Amended U.S. Individual Income Tax Return. Used by taxpayer (1) to claim refund of income taxes (2) to pay additional income taxes. 2 pages.
1065	U.S. Partnership Return of Income. Information return filed by partnerships. 5 pages.
Schedule 1116	Computation of Foreign Tax Credit. Used to compute tax credit for taxes paid to a foreign country or U.S. possession. 2 pages.
1120S	U.S. Small Business Corporation Income Tax Return. Filed by qualifying small businesses who make the election prescribed under 1954 Internal Revenue Code section 1372. 6 pages.
2106	Employees Business Expenses. For optional use to support deductions from income tax for travel, transportation, outside salesman or educational expenses. 2 pages.
2119	Sales or Exchange of Personal Residence. Used to determine if there was a gain from the sale of a personal residence and to determine if gain is reported on return. 2 pages.
2120	Multiple Support Declaration. Filed by the taxpayer who claims the dependent from a contributing group from each person in the group. 1 page.
2440	Disability Income Exclusion. Used to compute amount of disability income exclusion from income tax. With instructions. 1 page.
2441	Credit for Child and Dependent Care Expenses. Used to compute credit allowed for employment related expenses incurred. With instructions. 1 page.

FORM NUMBER	DESCRIPTION
2555	Exemption of Income Earned Abroad. Used for U.S. citizens to determine if they qualify for exemption of income earned in a foreign country and how much of the income earned abroad is exempt from taxation. 2 pages.
2688	Application for Extension to File U.S. Individual Tax Return. Used to apply for an extension of time to file federal individual return. With instructions. 1 page.
2848	Power of Attorney. Used to legally authorize another individual to act in behalf of the taxpayer. 2 pages.
3903	Moving Expense Adjustment. For optional use to support deductions from income for expenses of travel, transportation (including meals and lodging) and certain expenses. Attributable to disposition of an old residence and acquisition of a new residence for employees moving to a new job location. With instructions. 1 page.
4562	Depreciation. Used to compute the annual depreciation that may be claimed as a deduction on farm schedules or business schedules. With instructions. 1 page.
4684	Casualties and Thefts. For optional use by individuals as a guide for reporting gains and losses resulting from casualties and thefts. 2 pages.
4797	Supplemental Schedule of Gains or Losses. Used for reporting details of gain (or loss) from sales, exchange, or involuntary conversions of noncapital assets and involuntary conversions of capital assets held more than six months. 2 pages.
4798	Capital Loss Carryover. Used by an individual to compute a capital loss carryover from the preceding year to the current taxable year. 2 pages.
4831	Rental Income. For optional use by individuals to provide detail of entries made in Schedule E, Part II pertaining to rental properties. 2 pages.
4835	Farm Rental Income and Expenses. Used by landowner (or sublessor) to report gross farm rental income based on crops or livestock shares where he does not materially participate in the management or operation of the farm. 2 pages.
4952	Investment Interest Expense Deduction. Used by individuals, estates, and trusts limiting the interest expense deduction on investment property and net lease property. With instructions, 1 page.

FORM NUMBER	DESCRIPTION
4972	Special 10-Year Averaging Method. Used for the tax treatment of income from a lump sum distribution from a qualified retirement plan. 2 pages.
5884	New Jobs Credit. Filed by employers who hire additional employees to obtain a credit and whereby reduce wage expense by the amount of the credit. 1 page.
Schedule A and B	Schedule A-Itemized Deductions. Used for reporting itemized deductions (medical and dental expenses, taxes, contributions, interest and miscellaneous deductions). Schedule B-Dividends and Interest Income. Used for listing gross dividends received (if in excess of four hundred dollars) and interest income (if in excess of four hundred dollars). 2 pages.
Schedule C	Profit (or Loss) from Business or Profession. For computation of profit (or loss) from business or profession. 2 pages.
Schedule D	Capital Gain or Losses. Used for reporting details of gain (or loss) from sales, exchanges or certain involuntary, compulsory conversions of capital assets and property other than capital assets and for computation of alternative tax. 2 pages.
Schedule E	Supplemental Income Schedule. Used to report income from rents, royalties, pensions, annuities, partnerships, small business corporations, estates, trusts, etc. 1 page.
Schedule F	Farm Income and Expenses. For computation of profit (or loss) from farming. 2 pages.
Schedule R and RP	Credit for the Elderly. Used for computing the credit of 15% of the amount determined to be subject to the credit. 2 pages.
Schedule SE	Computation of Social Security Self-Employment Tax. Used to compute self-employment income and self-employment tax. 1 page.

b. Corporation and franchise tax section. Iowa income and franchise tax returns and other forms used in the administration or correspondence with taxpayers:

FORM NUMBER	DESCRIPTION
42-001 IA 1120	Iowa corporation income tax return to be used by calendar or fiscal year taxable corporations including regular, cooperative and real estate investment trust. 2 pages.
42-004 IA 1120NT	Iowa income return for certain non-taxable corporations including subchapter S and DISC. 2 pages.

FORM NUMBER	DESCRIPTION
42-005 IA 851	Schedule of affiliated companies, to be filed with each consolidated income tax return form 42-001. 2 pages
42-006 IA 1122	Authorization and consent to be completed by each subsidiary corporation to be included in a consolidated income tax return. This form is to be filed only the first year the subsidiary is included in the consolidation. 1 page.
42-011 IA 7004	Application for extension of time to file Iowa corporation return IA 1120 or IA 1120MT. Must be filed by due date of return. 2 pages (must be filed in triplicate).
42-014	Request for additional information or payment of tax regarding a request for extension of time to file corporation income or franchise tax return. 1 page.
42-020	Questionnaire regarding corporation business activities in Iowa. Questionnaire is used to assist in the determination of whether or not a corporation is subject to Iowa income tax. Form is to be completed by taxpayer at the request of the Department. 3 pages.
42-022	Notification of failure to file corporation income tax returns IA 1120. Letter is generally sent to domestic corporations. 1 page.
42-023	Request for information necessary to complete a review of corporation income tax returns filed. Information requested is optional to the Department and includes: federal audit status, request to sign a copy of the Iowa return, request to complete an enclosed form 42-020, request for copies of federal return and another category to be specified by the Department. 1 page.
42-024	Notification of receipt of federal corporation income tax return without the accompanying Iowa corporation income tax return. 1 page.
42-025	Notice of failure to file corporation income tax returns. This form generally applies to foreign corporations and serves as a transmittal letter for the questionnaire form 42-020. 1 page.
42-026	Notification to corporation that application for exempt status has been approved. 2 pages.
42-029	Notification to taxpayer that Department has not received answer to previous correspondence. 1 page.
42-037	Request for information relative to the computation of related expenses to allocable nonbusiness income. 2 pages.

FORM NUMBER	DESCRIPTION
42-038	Questionnaire regarding corporation business activities in Iowa (trucking corporations). Questionnaire is used to assist in the determination of whether or not a trucking corporation is subject to Iowa income tax. Form is to be completed by taxpayer at the request of the Department. 2 pages.
42-042 IA 2220	Form for computation of underpayment of estimated tax by corporations. 2 pages.
42-044	Application for exempt status. Filed by corporations seeking exemption from Iowa corporation income tax. 1 page.
43-001 IA 1120F	Iowa franchise tax return to be filed by financial institutions including banks, trust companies, federally chartered savings and loan associations, financial institutions chartered by the federal home loan bank board, associations incorporated or authorized to do business under Chapter 534 and production credit associations. 2 pages.
43-005 IA 7004F	Application for extension of time to file Iowa franchise tax return form IA 1120F. 2 pages (must be filed in triplicate).
43-006	1979 Iowa estimated tax declaration for financial institutions. 3 pages.
43-007 IA 2220F	Form for computation of underpayment of estimated tax by financial institutions. 2 pages.

Federal forms or schedules that the department may require of a taxpayer in filing a completed Iowa corporation income tax return:

FORM NUMBER	DESCRIPTION
FTD	Federal Tax Deposit, report on IRS return.
M	Depletion and depreciation data for mines and other natural deposits. 2 pages.
O	Oil and gas depletion data filed by oil and gas producers and all persons claiming depletion of oil and gas properties. 2 pages
T(Timber)	Forest Industries Schedule. Supplemental to the income tax return form for taxpayers operating, buying, leasing, or selling timber lands. 6 pages.
1(California Debris)	Tax return on certain California hydraulic mining.
851	Affiliations schedule for consolidation purposes. 2 pages.
886-X	Small business corporation shareholders' shares of income. 1 page.
927	Proof of worthlessness of mineral rights at any specific date, whether for income, estate or gift tax purposes. 2 pages.

FORM NUMBER	DESCRIPTION
964	Election of shareholder to be taxed under 1954 Internal Revenue Code Section 333 on gain on capital stock owned at time of liquidation. 4 pages.
972	Consent of shareholder to include specific amount in gross income under 1954 Internal Revenue Code Section 565. 2 pages.
982	Consent of individual or corporation to adjustment of basis of its property under 1954 Internal Revenue Code Section 1017. 2 pages
982A	Consent of corporation to adjustment of basis of its property under 1954 Internal Revenue Code Section 1082(a)(2). 1 page.
985	Cost Depletion Schedule. 1 page.
985A	Depreciation schedule for the computation of depreciation involving oil reserves on the basis of unit production computation. 1 page.
990	Return of organization exempt from income tax under 1954 Internal Revenue Code Section 501(c). 2 pages.
990 (Schedule A)	Organization Exempt Under 1954 Internal Revenue Code Section 501(c)(3) (except private foundations filing form 990-PF). Supplementary information. 4 pages.
990AR	Annual Report of private foundation as required by 1954 Internal Revenue Code Section 6056. 4 pages.
990C	Exempt co-operative association income tax return filed by exempt co-operative associations described in 1954 Internal Revenue Code Section 521. 4 pages.
990P	Annual return of fiduciary of employees' pension or profit-sharing trust. 2 pages.
990P (Schedule A)	Identification List of Funds for Employees' Pension or Profit-Sharing Plans. 1 page.
990PF	Return of private foundation exempt from income tax. 8 pages.
990T	Exempt organization business income tax return. 4 pages.
1090	Statement of income and profit and loss accounts for railroads. 1 page
1118	Computation of foreign tax credit-Corporations. 4 pages.
1118 (Schedule F)	Computation of reduction for foreign taxes on foreign oil and gas extraction income. 2 pages.
1120	Corporation income tax return for calendar of fiscal year. 4 pages

FORM NUMBER	DESCRIPTION
1120 (Schedule D)	Corporation schedule of gains and losses from sales or exchanges of property. 2 pages.
1120 (Schedule PH)	Schedule for computation of U.S. personal holding company tax. 4 pages.
1120-DISC	Domestic International Sales Corporation Return. 6 pages.
1120-DISC (Schedule K)	Shareholder's Statement of DISC Distribution. 6 pages.
1120-DISC (Schedule N)	Geographic Source of Gross Receipts. 2 pages.
1120-DISC (Schedule P)	Computation of inter-company transfer price or commission. 2 pages.
1120-DISC (Schedule Q)	Borrower's certificate of compliance with the rules for producer's loans. 1 page.
1120-FY	Tax computation schedule for component members of a controlled group that has elected Sec. 1562. (For fiscal year 1975-76.)
1120-H	U.S. Income Tax Return for Homeowners Associations. 2 pages.
1120-POL	U.S. corporation income tax return required by certain political organizations. 4 pages.
1120S (Schedule D)	Schedule of gains and losses from sales or exchanges of property to be filed with Form 1120-S. 1 page.
1120S (Schedule K-1)	Shareholder's Share of Undistributed Taxable Income, Items of Tax Preference, and Interest on Investment Indebtedness. 6 pages.
1120X	Amended U.S. Corporation Income Tax Return. 2 pages.
1122	Return of information and authorization and consent of subsidiary corporation included in a consolidated income tax return. 1 page.
2271	Agreement as to useful life, method and rate of depreciation of property, pursuant to 1954 Internal Revenue Code Section 167(d). 1 page.
2553	Election by small business corporation to tax corporate income directly to shareholders. 2 pages.
3439-A	Statement of Annual Income (corporation). 1 page.
3468	Computation of investment credit to be attached to return. 1 page.
3621	Net operating loss computation-individuals and corporations. 1 page.
3646	Income from Controlled Foreign Corporation (under sections 951 through 972 of the Internal Revenue Code of 1954). 4 pages

FORM NUMBER	DESCRIPTION
4136	Computation of credit for federal tax on gasoline and lubricating oil. 2 pages.
4255	Tax from recomputing a prior year investment credit. 2 pages.
4562	Depreciation. 2 pages.
4626	Computation of minimum tax. 2 pages.
4797	Supplemental Schedule of Gains and Losses (Sales, exchanges and involuntary conversions under 1954 Internal Revenue Code Sections 1231, 1245, 1250, etc.). 2 pages.
4798	Capital Loss Carryover. 2 pages.
4832	Class Life (ADR) System. 4 pages.
4874	Credit for Wages Paid or Incurred in Work Incentive (WIN) Programs. 2 pages.
4876	Election to be Treated as a DISC. 2 pages.
4952	Investment Interest Expense Deduction. 2 pages.
5006	Guideline Class Life System. 2 pages
5735	Computation of Possessions Corporation Tax Credit Allowed Under Section 936. 2 pages.
5884	New Jobs Credit. 1 page.

Federal forms that may be required to substantiate entries made or activities surrounding the filing of the Iowa corporation income tax return:

FORM NUMBER	DESCRIPTION
926	Return of stock or securities transferred to a foreign organization under 1954 Internal Revenue Code Section 1491. 2 pages.
949	United States annual report for profit on military contracts for naval vessels. 1 page.
949A	United States annual report of profit on military contracts for air vessels. 1 page.
957	Foreign personal holding company information return. To be used by officers, directors, or United States shareholders of foreign personal holding companies. 2 pages.
958	Annual information return by officer or director with respect to a foreign personal holding company. 2 pages.
959	Information return with respect to the organization or reorganization of a foreign corporation and acquisition of its stock. 3 pages.

FORM NUMBER	DESCRIPTION
966	Information return under 1954 Internal Revenue Code Section 6043 to be filed by corporations within thirty days after adoption of resolution or plan of dissolution, or complete or partial liquidation. 1 page.
966-E	Liquidation, Dissolution, Termination or Substantial Contractior. of Organizations Exempt or Formerly Exempt under 1954 Internal Revenue Code Section 501(a). 2 pages
966-P	Termination of an Employees' Pension or Profit-Sharing Plan. 4 pages.
970	Application for the adoption and use of the elective inventory method provided by 1954 Internal Revenue Code Section 472. 2 pages.
973	Return of information by corporations claiming consent dividends deduction under 1954 Internal Revenue Code Section 561. 2 pages.
976	Claim for deficiency dividend credit or refund under 1954 Internal Revenue Code Section 547. 2 pages.
1000	Ownership Certificate - Interest on Bonds of Domestic and Resident corporations. Used by a citizen or resident individual, fiduciary, or partnership in connection with interest on bonds of a domestic or resident corporation containing a tax-free covenant and issued before January 1, 1934. 2 pages.
1001	Ownership, Exemption, or Reduced Rate Certificate. 2 pages.
1023	Exemption application to be made by the principal officer of a religious, charitable, scientific, literary, or educational organization under 1954 Internal Revenue Code Section 501(c)(3). 14 pages.
1024	Exemption application for use of labor, agricultural, horticultural organizations, fraternal beneficiary societies; business leagues, chamber of commerce, civic leagues, social welfare organizations; local associations of employees claiming exemption from federal income tax; for social clubs; for local benevolent life insurance associations, mutual irrigation companies, corporations holding title to property for exempt organizations; cemetery companies and corporations chartered solely for burial purposes, and mutual insurance companies (other than life and marine); and for voluntary employees' beneficiary associations and for trusts providing for supplemental unemployment compensation benefits under 1954 Code Section 501(a). 12 pages.

FORM NUMBER	DESCRIPTION
1028	Exemption application for farmers', fruit growers', or like associations claiming exemption from federal income tax under 1954 Internal Revenue Code Section 521. 4 pages.
1120-F	Foreign corporation income tax return. 6 pages.
1120-W (Worksheet)	U.S. Corporation Worksheet for Computation of Estimated Income Tax. 2 pages.
1127	Application for extension of time for payment of deficiency in tax or installment of tax. 2 pages.
1128	Application for change in accounting period. 4 pages.
1138	Statement of purpose for an extension of time for payment of taxes by a corporation expecting a net operating loss carryback under 1954 Internal Revenue Code Section 6164. 2 pages.
1139	Corporation application for tentative refund from carryback of net operating loss and unused investment credit. 2 pages.
2198	Determination of liability for personal holding company tax. 1 page
2220	Statement relating to underpayment of estimated income tax by corporations. 2 pages.
2438	Regulated investment company undistributed capital gains tax return pursuant to 1954 Internal Revenue Code Section 852(b)(3)(D). 2 pages.
2848	General power of attorney. May be used in regard to any matters affecting any tax imposed by the Internal Revenue Code, except alcohol or tobacco taxes. 2 pages.
2848-D	Tax information "Authorization and Declaration". 2 pages.
2952	Information return by domestic corporation with respect to controlled foreign corporation. 3 pages.
3115	Application for change in accounting method. 4 pages.
3921	Exercise of a qualified or restricted stock option. U.S. information return under 1954 Internal Revenue Code Section 6039(a)(1). 6 pages.
4466	Corporation application for quick refund of overpayment of estimated tax. 2 pages
4571	Explanation for late filing. 1 page
4629	Transfer of property to an exempt organization. 2 pages.

FORM NUMBER	DESCRIPTION
4848	Annual Employer's Return for Pension or Profit-Sharing Plans. 4 pages.
4848 (Schedule A)	Annual Status Report of an Employee's Pension or Profit-Sharing Plan. 2 pages.
4849	Financial Statement of Employees' Pension or Profit-Sharing Fund or Fiduciary Account. 2 pages.
7004	Application for automatic extension of time to file corporation income tax return. 2 pages.
7005	Application for additional extension of time to file corporation income tax return. 2 pages.

Federal agreement form which may be required to keep the department advised of federal audit activities:

FORM NUMBER	DESCRIPTION
843	Claim for Abatement or Refund. Claim for abatement of taxes assessed (except estate, gift or income taxes); claim for refund of taxes illegally, erroneously, or excessively collected; and claim for refund of amounts paid for stamps unused, or used in excess or in error. 2 pages.
866	Agreement as to final determination of tax liability for a preceding taxable period. 4 pages.
870	Waiver of restrictions on assessment and collection of deficiency in tax and acceptance of overassessment. 1 page.
870-A	Waiver of restrictions on assessment and collection of deficiency in tax; or acceptance of overassessment. 1 page.
870-AD	Offer of waiver of restrictions of assessment and collection of deficiency in tax and acceptance of overassessment. 1 page.
870-C	Waiver of restrictions on assessment and collection of deficiency in tax (consolidated returns). 1 page.
872	Consent fixing period of limitation upon assessment of income and profits tax. 1 page.
872-A	Special consent fixing period of limitation upon assessment of income tax. 1 page.
872-C	Consent fixing period of limitation upon assessment of tax under 1954 Internal Revenue Code Section 4940. 1 page.
875	Acceptance of examining officer's findings by a partnership, fiduciary, or small business corporation. 1 page.

FORM NUMBER	DESCRIPTION
900	Waiver of limitations on collection or assessment.
906	Closing agreement as to final determination covering specific matters. 4 pages.
907	Agreement to extend period of limitations. 1 page.
921	Consent fixing assessment limitation period for allowance of estimated future expense liabilities under contract for sale of real estate. 1 page.
952	Consent fixing period of limitation upon assessment of income and profits tax under 1954 Internal Revenue Code Section 332(b). 1 page.
977	Consent fixing period of limitation upon assessment of liability at law or in equity for income and profits tax against a transferee. 3 pages.
2259	Agreement as to the amount of income or excess profits tax liability of a taxpayer.

c. Declaration and withholding section.

Iowa declaration of estimated tax and withholding forms and other forms used in administration or correspondence with taxpayers:

FORM NUMBER	DESCRIPTION
44-001	Iowa Income Tax Withholding Tables. Booklet which provides tables for weekly, biweekly, semimonthly, and monthly pay periods. Booklet, 2 pages.
44-002	Application for Withholding Agent's Identification Number. Used by employers who have been assigned a new E.I. number by the Internal Revenue Service and wish to be placed on Iowa withholding mailing list. 1 page.
44-003	Iowa Withholding Agents Monthly Deposit Report. Used to report and submit Iowa income tax withheld for the particular month being reported. 1 page.
44-004	Iowa Withholding Agents Quarterly Return. Used to report to the department total Iowa income tax withheld for the quarter with appropriate remittance. 1 page.
44-006	Iowa Withholding Agents Delinquent Notice. Issued to all employers quarterly who do not return a quarterly return to the department. 3 pages.

FORM NUMBER	DESCRIPTION
44-007	Iowa Withholding Reconciliation Report - Verified Summary of Payments. Used by employers to report total Iowa tax withheld for the year accompanied by state copies of all information returns as required. 1 page.
44-013	Iowa Estimated Tax Declaration. Four installments to be filed quarterly with the department-flat without carbon. 1 page.
44-015	Nonresident Declaration of Estimated Income Tax. To be filed each year with the department by nonresidents expecting income from Iowa sources, requesting releases from withholding by Iowa payers. 1 page.
44-016	Employee's Statement of Nonresidence in Iowa. Used by Illinois residents working in Iowa. Form is to be filed with employer. 1 page.
44-019	Iowa Department of Revenue Employee's Withholding Exemption Certificate. Filed with employee's employer declaring total exemptions claimed for withholding tax purposes. 1 page.
44-020	Exemption From Withholding. Filed with employer annually by taxpayers anticipating no income tax liability. 1 page.
44-021	Employee's Consent to Advance Annual Withholding. Used by employers who have employees desiring to have Iowa income tax withheld on an annual basis. 1 page.
44-022	Office Review of 19__ Iowa Withholding Tax. Initial informational letter to employer indicating an apparent Iowa withholding tax overpayment with request for advice on disposition of overpayment. 1 page.
44-031	Withholding Reconciliation Report. Request employer to supply the department with a completed form 44-007 and state copies of W-2. 1 page.
44-049	Withholding Tax Delinquent Notice. Notice sent to nonresident employers by the department indicating that a particular quarterly return has not been received. 1 page.
44-050	Unidentified check. Request taxpayer to indicate to the department the purpose of a remittance received by the department. 1 page.
44-054	Receipt of Nonresident Estimate Tax Declaration. Requests taxpayer to list name and address of taxpayers or withholding agents, gross proceeds expected, and enclose the proper remittance. 1 page.

FORM NUMBER	DESCRIPTION
44-057	Withholding Application. Requests employer to supply the department with federal E.I. number which was missing on Iowa application form. 1 page.
44-059 IA 1120 ES	1979 Iowa Estimated Tax Declaration for Corporations. 3 pages.
92-010	Estimate Tax Declaration Installment Forms Received Without Remittance. Department's request of payment or other explanation. 1 page.
92-010	Federal Estimate Tax Declaration Voucher Received With Iowa Estimate Payment. Department's request to taxpayer to examine certain documents and mail the correct items to the department. 1 page.
92-010	Iowa Estimate Tax Declaration Installment Received with Federal Estimate Payment. Department's request to taxpayer to examine certain documents and mail correct items to the department. 1 page.

Federal forms that the department may require taxpayers to submit:

1087-DIV	Statement for recipients of dividends and distributions. A copy of this form is required to be filed with the department. 3 pages.
1087-INT	Nominees statement for recipients of interest income. A copy of this form is required to be filed with the department. 3 pages.
1087-MED	Nominees statement for recipients of medical and health care payments. A copy of this form is required to be filed with the department. 3 pages.
1087-MISC	Nominees statement for recipients of miscellaneous income. A copy of this form is required to be filed with the department. 3 pages.
1087-OID	Statement for recipients of original issue documents. A copy of this form is required to be filed with the department. 3 pages.
1099-DIV	Information return for recipients of dividends and distributions. A copy of which is to be filed with the department on payments in aggregate of one hundred dollars or more to any person. 6 pages.
1099-INT	Information return for recipients of interest income. A copy of which is to be filed with the department on payments in aggregate of one thousand dollars or more to any person. 6 pages.

FORM NUMBER	DESCRIPTION
1099-L	Information return of distributions in liquidation for calendar year. A copy of the Internal Revenue Service original is to be filed with the department. 2 pages.
1099-MED	Information return for recipients of medical and health care payments. A copy of which is to be filed with the department on payment in aggregate of one thousand dollars or more to any person. 3 pages.
1099-MISC	Information return for recipients of miscellaneous income. A copy of which is to be filed with the department on payments in aggregate of one thousand dollars or more to any person. 3 pages.
1099-OID	Information return for original issue discount. A copy of the Internal Revenue Service original is to be filed with the department. 6 pages.
1099-PATR	Information return for patrons of cooperatives. A copy of the Internal Revenue Service original is to be filed with the department. 3 pages.
1099-R	Statement for recipients of lump sum distributions from profitsharing and retirement plans. A copy of the Internal Revenue Service original is to be filed with the department. 6 pages.
W-2	Wage and Tax Statement. State copy of this Internal Revenue Service form is to be filed with state form 44-007. 12 pages.

8.1(5) Estates and trusts division forms.**a. Fiduciary section.**

FORM NUMBER	DESCRIPTION
40-009	Claim for refund. For use by the taxpayer when a refund of fiduciary income tax is requested due to excessive tax paid. 2 pages.
41-006	Adjustments to Income. Summary of the results of a fiduciary income tax audit, itemizing the changes to taxable income and a recapitulation of the tax or refund due. 2 pages.
44-048	Withholding Rate Tables. To be used in determining the correct amount of income tax a fiduciary should withhold on distribution to non-resident beneficiaries of estates and trusts. 2 pages.
60-027	Application for Extension of Time to File Fiduciary and/or Inheritance Tax Return and Pay the Tax Due. With instructions. 2 pages.
63-001	Iowa Fiduciary Return of Income-Form IA1041. To be used to report the annual income of estates and trusts. 2 pages.
63-002	General Instructions for Preparing the Iowa Fiduciary Return of Income-Form IA1041, Form No. 63-001.
63-004	Partial Release of Income Tax Lien or Claim. For use when a specific parcel of real estate is sold and a specific release is needed to convey marketable title. 1 page.
63-006	Iowa Income Tax Certificate of Acquittance. A certificate issued by the department to the fiduciary of an estate or trust that all income tax due from the estate or trust has been paid. 1 page.

Federal forms which the department may require to be submitted for fiduciary income tax administration.

FORM NUMBER	DESCRIPTION
1040 (Schedule C)	Profit or Loss Report for a Business or Profession from which an estate or trust has received income. To be filed with federal schedule 1041. 2 pages.
1040 (Schedule E)	Supplemental Income Schedule for Reporting Rental, Annuity, Partnership Income of an Estate or Trust. To be filed with schedule 1041. 1 page.
1040 (Schedule F)	Schedule of Farm Income & Expenses for Reporting the Income an Estate or Trust Receives from Farming. To be filed with federal form 1041. 2 pages.
1041	Federal Fiduciary Return of Income. Filed by the fiduciaries of domestic estates and trusts. 2 pages.
1041 (Schedule D)	The Federal Schedule of Gains and Losses from the Sale of Assets in an Estate or Trust. Filed with federal schedule 1041. 2 pages
1041 (Schedule J)	Federal Schedule for Allocating Accumulation Distribution to Beneficiaries of Complex Trusts. To be filed with federal form 1041 for those years when an accumulation distribution is made. 2 pages.
1041 (Schedule K-1)	Federal Schedule itemizing the Income, Deduction, Credits, etc., a Beneficiary has Received as a Distribution from an Estate or Trust. To be filed with federal form 1041 with a copy for each beneficiary. 2 pages.
Schedule 4797	Supplemental Schedule of Gains and Losses of assets used in Trade or Business. For use by estates and trusts who sell or exchange assets. To be filed with form 1041. 2 pages.
Schedule 4831	Schedule of Non-Farm Rental Income. For use when an estate or trust has income from residential, commercial or industrial real estate. To be filed with form 1041. 2 pages.
Schedule 4835	Schedule of Farm Rental Income and Expenses for Use When an Estate or Trust has Rental Income from Farming as a Non-Participating Landlord.

b. Inheritance tax section.

60-001	Preliminary Inheritance Tax Report and Probate Inventory. Probate inventory filed in court which serves as a first report to the department that inheritance tax may be due. 9 pages.
60-008	Final Inheritance Tax Return. Filed with the department on taxable estates listing final values of property and listing liabilities and taxable shares. 2 pages.

FORM NUMBER	DESCRIPTION
60-014	Inheritance Tax Waivers. Department's consent to transfer corporate securities for use where there is probate proceedings. 1 page.
60-023	No Inheritance Tax Due Certificate. Formal certification statement by the department that no inheritance tax is due. It is to be filed in the probate proceedings. It is issued to nontaxable estates where the exemptions exceed the amount of inheritance. 3 pages.
60-026	No Further Inheritance Tax Due. Form used in taxable estates when after a full payment certificate has been issued, there is a change in reported assets, which results in no additional inheritance tax due. 3 pages.
60-027	Extension of Time to Pay Inheritance Tax. This form is a combination of an application and extension itself. Used when the estate is unable to pay the inheritance tax within twelve months after death. An extension avoids the penalty of eight percent during the period of extension. 2 pages.
60-028	Joint Bank Account Report Form. All Iowa banks and trust companies are required by law to report the amount of joint accounts held in the name of the decedent and another to the department upon the death of one of the joint tenants. The form indicates the name of the decedent, date of death, name and address of the surviving joint tenant(s) together with the amount of the account at death. 1 page.
60-030	Inventory of Safe Deposit Box. Banks and trust companies use this form to report the contents of value in safe deposit boxes to the department when the decedent is the sole or co-owner of the box. 1 page.
60-031	Application for Inheritance Tax Consent. Used by an heir or beneficiary to request the department's consent to transfer corporate securities owned by the decedent where there is no estate and no tax is due. 2 pages.
60-032	Notice of Time and Place of Appraisal. Used to inform the fiduciary of the estate and the beneficiaries and the department when and where property is to be appraised by the county inheritance tax appraisers. 2 pages.
60-033	Commission to Inheritance Tax Appraisers. Used by the clerk of the court to direct the inheritance tax appraisers to appraise certain property pursuant to the department's request. 4 pages.

FORM NUMBER

DESCRIPTION

- 60-034 Notice to IPERS to Withhold or Release Funds. Direction from the department to IPERS to either withhold payment of funds to a beneficiary until arrangements have been made to pay the tax or to release funds if the department is satisfied that the tax will be paid. This form is similar to 60-064. 1 page.
- 60-035 Notice to Beneficiary of IPERS Withholding. Companion form to 60-034 and is similar to the insurance beneficiary form 60-053. Notification to the beneficiary of IPERS benefits that the department has requested IPERS to withhold payment of proceeds and asking the beneficiary to make arrangements to pay the tax due. 1 page.
- 60-038 Election and Application to Defer Tax on a Future Estate and Deferral. Used by a beneficiary who receives a future interest in property and desires to defer the payment of the tax until the termination of the prior estate. 1 page.
- 60-039 Mortality Tables (as of 7-4-65). Table is used to compute the value of life estates and remainders. The table divides the total value of property based on the life expectancy of the life tenant at four percent. Also included in this form are tables for computing four percent annuities and the remainder values upon the expiration of the annuity. 6 pages.
- 60-044 Certificate to IRS of Inheritance Tax Paid. This is an Internal Revenue Service form for the department to certify the amount of Iowa inheritance tax paid for the purpose of state death tax credit allowable against the total federal estate tax. 1 page.
- 60-045 Letter to Beneficiary or Joint Tenant to Report Assets for Taxation. Letter sent to surviving joint tenant, transferees and beneficiaries to be used when an estate is not opened or when audits of bank accounts and safe deposit box records and reports of land transfers indicate a tax may be due. 1 page.
- 60-046 Request to Clerk to Issue Appraisal Commission. When the department requires that an item or items of property be appraised, this form is sent to the clerk of the court requesting a commission be issued to the county inheritance tax appraiser. 1 page.
- 60-047 Application for Release of Inheritance Tax Lien and Release. Application by the fiduciaries, transferee or joint tenant, during a pending estate, that a release of lien be given so real estate can be sold during the administration of the state. 1 page.

FORM NUMBER	DESCRIPTION
60-048	Specific Release of Inheritance Tax Lien. Release is to be used to release specific real estate from the Iowa inheritance tax lien. Used when an estate has been closed and all tax due has been paid but the property was omitted or misdescribed originally. 1 page.
60-049	Inheritance Tax Information Memorandum. Sent by the department to the fiduciary of an estate or his attorney requesting certain information. 1 page.
60-050	Insurance Company Notice. Notice sent to the department from an insurance company that they are paying proceeds of insurance contracts to designated beneficiaries. 1 page.
60-053	Notice to Beneficiary of Insurance Contract of Withholding. Used to notify the recipient of insurance and annuity contracts that the company is withholding inheritance tax from the proceeds payable and that the beneficiary should make arrangements to pay the tax due. This is a companion form to 60-064. 1 page.
60-055	Reason for Returning Waiver. Form letter sent to the fiduciary of an estate or his attorney when form 60-014 has not been correctly prepared or lists property not included in the inventory. 1 page.
60-058	Numbered Inheritance Tax Payment Receipts. Certification by the department that an amount of inheritance tax has been paid in either full or partial payment of the tax due. 1 page.
60-061	Inheritance Tax Computation Chart. Tax rate schedule for use for deaths on or after July 1, 1976. The schedule indicates the tax rates for all classes of beneficiaries from direct line beneficiaries through tax exempt charitable institutions. 2 pages.
60-064	Withholding Letter to Company. Used for the purpose of notifying insurance companies to withhold inheritance tax from the proceeds of insurance or annuity contracts that are subject to tax. Most frequently used when the payee is a nonresident and does not otherwise participate in the assets of the estate. 1 page.
60-066	Instructions for Iowa Final Inheritance Tax Return. 1 page.
60-067	Letter to Estate That Inheritance Tax Warrant for Overpayment is Enclosed. This letter accompanies an overpayment warrant and is sent to the estate in those situations where there has been an excess tax paid upon submission of the final return. Also used for fiduciary income tax refund. 1 page.

8.1(6) Excise tax division forms.**a. Sales and use tax section.**

FORM NUMBER	DESCRIPTION
20-037	Field Auditor's Report. A summary of the history of a field audit written by the auditor. The report details a variety of events occurring during the course of a field audit.
30-010	Error Resolution. Indicates figures reported on taxpayer's filed sales tax return and requests that taxpayer provide any figures which correct those reported. 2 pages.
30-017	Summary of Audit Report. A summary report used for field audits which show in detail the taxpayer's audit liabilities or refunds.
30-032	Excise Tax Adjustment Schedule. Attached to all hand billings explaining why tax is due. 1 page.
30-040	Sales and Use Tax Booklet. Sales and use tax booklet setting forth the statutory requirements as well as rules and regulations relating to sales or use tax. 18 pages.
30-044	Overpayment Letter. Used to explain amount of sales or use tax overpayment and how to take credit. 1 page.
31-001	Retailer's Sales Tax Monthly Deposit. Filed monthly with the department by retailers indicating the amount and type of deposit. With Instructions. 2 two-page cards.
31-004	Retailer's Sales Tax Quarterly Returns. Filed quarterly by retailers indicating gross sales of tangible personal property or taxable services rendered, furnished or performed less allowable deductions for the quarterly period covered. With separate instructions. 2 pages.
31-007	Amended Quarterly Sales Tax Returns. Filed if the retailers sales tax form number 31-004 shows incorrect figures. 2 pages.
31-009	Quarterly Sales Tax Return Filed by Nonpermit Holders. To be completed by taxpayers having limited or one time filing requirements. 2 pages.
31-011	Application for Retail Sales Tax Permit. To be completed when applying for a sales tax permit. One dollar fee is required to accompany application. 2 pages.
31-014	Uniform Sales and Use Tax Certificate Form. Exemption certificate to supply information to retailers in support of a tax free purchase under a resale or processing exemption. 1 page, card stock.

FORM NUMBER	DESCRIPTION
31-021	One Page Form Letter. Relating to the expiration of a surety bond. 1 page.
31-022	Claim For Refund of Cash Bond. To be used for filing claim for a cash bond previously deposited with the department. 1 page.
31-024	Confirmation of Sales Tax Permit Cancellation. Confirms that permit holder wishes to have sales tax permit cancelled. Permit to be cancelled must accompany form. 1 page.
31-025	Change of Address Form. For correction or replacement of a sales tax permit. 1 page.
31-027	Relief Agency Refund Application. Application for refund of sales tax paid by relief agency for quarterly period covered. 1 page.
31-033	Claim for Refund of Certificate of Deposit. Used to claim a refund of a certificate of deposit previously deposited as a sales tax bond. 1 page.
31-034	Retail Sales Bond. Bond signed by retailer (principal) and his surety for sales tax liability. 2 pages.
31-043	Assignment of Certificate of Deposit. Continuing assignment of holder's certificate of deposit to the department as security for sales tax liability. 1 page.
32-001	Retailer's Use Tax Returns. Filed quarterly with the department by nonresidents indicating gross sales of tangible personal property or taxable services rendered, furnished or performed and goods consumed for the quarterly period covered. With separate instructions. 2 two-page cards.
32-004	Consumer's Use Tax Returns. Filed quarterly by purchasers of tangible personal property and services for personal use in Iowa upon which sales or use tax has not been paid in Iowa. With separate instructions. 2 pages.
32-008	Application for Retailer's Use Tax Registration. To be completed when applying for use tax certificate or registration. No registration fee required. 1 page.
34-002	County Treasurer's Monthly Use Tax Report. Report filed by county treasurers on a monthly basis stating amount of collections. 1 page.
34-005	County Recorder's Monthly Use Tax Report. Report filed by county recorders on a monthly basis stating amount of collections. 1 page.

FORM NUMBER	DESCRIPTION
34-006	Transaction Certificate UT-510. To be completed by applicants claiming a vehicle which is subject to a transaction is exempt from use tax. 1 page.
34-012	Receipt for Motor Vehicle Use. Receipt used by county treasurers for use tax paid on motor vehicles.
34-023	Warrant Insert. Sent with motor vehicle use tax refund warrants to explain reason for warrant. 1 page.
35-001	Contract Summary Sheet. To be completed by general contractor indicating subcontracts, materials and sales of services. 1 page.
35-002	Contractors Statement. Statement prepared by each general contractor, special contractor, or subcontractor performing a contract sponsored by agencies or instrumentalities of the federal, state, county and municipal governments or private nonprofit educational institutions. 1 page.
35-003	Claim for Refund-Construction. Filed by a governmental body or private nonprofit educational institution when seeking a refund for tax paid by contractors and their subs on tangible personal property used in the performance of a written construction contract with the governmental body or private nonprofit educational institution filing for refund. 1 page.
35-005	Construction Refund Explanation. Sent with refund warrant explaining what warrant is for. 1 page.
35-009	Information Letter. Sent to out-of-state contractors requesting certain information be supplied. 1 page.
35-011	Authorization for Final Payment. Release letter sent to sponsor of a construction contract after completion of project advising that final payment can be made. 1 page
35-012	Subcontractors. Form filed by construction contractors listing subcontractors who have been awarded contracts to furnish materials and/or labor to be incorporated into real property. 1 page.
35-013	Material Suppliers. List of suppliers furnishing materials to contractor on a project. 1 page.
35-016	Request to Withhold Funds. Letter sent to sponsor of construction contracts requesting that final payment be withheld on out-of-state contractors until such time the department of revenue advises sponsor that tax payments have been received. 1 page.

FORM NUMBER	DESCRIPTION
35-018	List of Machinery and Equipment. List of machinery and equipment used to fulfill a contract which remains tangible personal property after installation. 1 page
31-085	Guidelines for Nonprofit Organization. Information letter relating to sales tax requirements for religious, charitable and educational organizations. 9 pages.
39-029	Sales and Use Tax Guidelines for Municipal and County Finance Officers. Letter setting forth statutes and regulations relating to governmental organizations. 8 pages.
35-021	Guidelines for Construction Contractors. A summary of information relating to sales and use tax for construction contractors doing business in Iowa. 11 pages.
75-011	Application for Gambling Licenses. Questionnaire relating to gambling licenses. 2 pages.
-----	Gambling Information Booklet. General information booklet explaining and clarifying the laws relating to gambling in the state of Iowa.

b. Cigarette and tobacco tax section.

70-002	Certificate of Cancellation. Certification by city clerk, county board of supervisors or county attorney that a retail cigarette permit has been canceled. 1 page.
70-014	Application for Retail Cigarette Permit. Applicant's request for a permit to sell cigarettes at retail. 1 page.
70-015	Application for Iowa Cigarette Permit. Applicant's request for a permit to engage in business as a distributor, wholesaler, or vendor of cigarettes in this state. 1 page.
70-016	Licenses Application for Distributors, Sub-jobbers, Distributors, Retailers, and Sub-jobber--Retailers of Tobacco Products. With instructions. 2 pages.
70-017	Cigarette Tax Report. Monthly report filed with the department by distributors doing business in Iowa indicating purchases of cigarettes and revenues. 4 pages.
70-018	Cigarette Tax Report. Monthly report filed with the department by out-of-state distributors indicating sales of cigarettes and little cigars in Iowa. 2 pages.
70-019	Continuation of form 70-018. 1 page.

FORM NUMBER	DESCRIPTION
70-020	Self Audit Report. Submitted to the department monthly with form 70-017 by distributors of cigarettes and taxable little cigars doing business in Iowa. 1 page.
70-021	Self Audit Report. Submitted to the department monthly with form 70-018 by distributors of cigarettes and taxable little cigars doing business in other states. 1 page.
70-022	Monthly Return of Licensed Distributors of Tobacco Products Other Than Cigarettes. Indicates tobacco products purchased and manufacturers' gross list price. 1 page.
70-023	Continuation of form 70-022. 1 page.
70-024	Schedules required to accompany form 70-022 indicating merchandise returned to the manufacturer or merchandise destroyed by the distributor. 1 page.
70-025	Schedule to be attached to form 70-022 indicating credit for tobacco products other than cigarettes sold out-of-state. 1 page.
70-026	Return of Out-of-State Distributors Monthly Sales in Iowa of Tobacco Products Other than Cigarettes. 1 page.
70-031	Bond-Sale of Cigarettes. Bond in the amount of twenty-five hundred dollars signed by distributors or wholesalers (principal) and his surety for cigarette tax liability. 2 pages.
70-032	Bond-Sale of Cigarettes. Bond in the amount of one thousand dollars signed by cigarette vendor (principal) and his surety for cigarette tax liability. 1 page.
70-035	Affidavit for the Return of Merchandise to the Factory. Submitted to the department along with an affidavit from the manufacturer to whom merchandise is returned by those requesting a refund of cigarette tax. 1 page.
-----	Affidavit for Refund of Cigarette Revenue. Request for refund on unused cigarette tax stamps or meter indicia returned to the department. 1 page.
70-048	Application for Special Retail Permit for Railway Cars. Applicant's request to keep for sale and to sell cigarettes at retail on a railway car. A one thousand dollar surety bond is required to accompany the application. A twenty-five dollar fee is also required to accompany the application. 1 page.
71-009	Assessment Letter. For an office edit of cigarette tax report. 1 page.

FORM NUMBER	DESCRIPTION
CB-26	Application for Transfer of State Cigarette Permit. Applicant's (permit holder) request to transfer his present cigarette permit covering one location to another location and approval of the change of location by the surety holding the bond on the applicant. 1 page.
CB-78	Bond-Sale of Cigarettes. The bond form to be filled in and submitted along with the form number CB-77. 2 pages.
CB-85	Report Filed With the Department Monthly by Railroads Indicating Cigarette Sales. The tax on packages of cigarettes sold while in Iowa is remitted along with this form. 1 page.
TP-2	Bond-Sale of Tobacco Products. Bond in the amount of one thousand dollars signed by a distributor or a distributor-retailer (principal) and his surety for tobacco tax liability. 2 pages.
TP-3	Appointment of Secretary of State for Service of Process. Filed with the department by out-of-state distributors of tobacco products other than cigarettes. 1 page.
TP-5	Order form--Tobacco Products Tax Forms. 1 page.
-----	Application for Transfer of State Tobacco Permit. Applicant's (permit holder) request to transfer his present tobacco permit covering one location to another location and approval of the change of location by the surety holding the bond on the applicant. 1 page.

c. Motor fuel tax section.

FORM NUMBER	DESCRIPTION
81-007	Tax Paid Special Fuel License Holder Report. Monthly report filed with the department by persons who purchase or use diesel fuel from and pay tax to their supplier. Executed in duplicate. 2 pages.
81-009	Application for a Fuel Tax Credit Memorandum. Filed with the department when requesting credit on fuel used for nonhighway use. Application must be submitted with the tax report of the same month. 1 page.
81-014	Statement of Sales of Motor Vehicle Fuel. Statement attached to form #86-003 when motor fuel is sold and delivered outside this state. Executed in duplicate. 2 pages.

FORM NUMBER	DESCRIPTION
81-015	Supplemental form to 86-003. Used if additional space is needed to record information requested on 86-003. 1 page.
81-019	Notice of Broken Seal on Special Fuel Pump. To be sent by licensed dealer or user or service company to the department within twenty-four hours of seal breakage. 1 page.
81-020	Credit Memorandum. Issued in cases of overpayment rather than issuing a warrant. 1 page.
81-023	Diversion in Transit Form. Notice sent to the department by transport company within forty-eight hours after a load of petroleum products has been diverted in transit from the original consignee shown on the manifest or bill of lading. 1 page.
81-025	Certificate for Tax Exempt Sale of Special Fuel Only. Certification by purchaser of special fuel that the fuel purchased is to be used for nonhighway purposes, or state of Iowa or federal government use and that retail sales tax was charged on the special fuel purchase. 1 page.
81-029	Report of Motor Vehicle Fuel Deliveries by Transport Into Iowa from Without the State-- from Iowa Terminals to Points Within the State and from Iowa to Points Out of the State. Report filed monthly by transporters of fuel with the department. 1 page.
81-030	Certification that signer does not dispense special fuel for highway use from his supplies. 1 page.
81-031	Terminal Metered Products. Report filed with the department indicating amount of fuel distributed from metered terminals. 1 page.
81-032	Daily Report of Transport Shipments. Daily report filed with the department by transporters of motor fuel. 1 page.
81-033	Monthly Terminal Reports. Monthly report filed with the department by terminals indicating inventory of motor fuel. 1 page.

FORM NUMBER	DESCRIPTION
81-035	Urban Transit System Quarterly Report. Report filed with the department by urban transit companies located and doing business in this state indicating fuel tax due and fuel tax exempt, use of motor fuel and retail sales tax paid. 2 pages.
81-036	Letter to certain fuel outlets from the department detailing invoice requirements. Executed in duplicate with copy retained by fuel outlet. 1 page.
83-001	Application for Refund Permit. To be filed with the department when a refund will be claimed on motor fuel purchases used under specified circumstances. One dollar fee is required to accompany application. 2 pages.
83-004	Iowa Motor Vehicle Fuel Tax Refund Permit. Indicates new permanent permit number to be used when filing a claim for refund. With instructions. 2 pages.
83-005	Iowa Fuel Tax Refund Claim for Refund of Motor Fuel Tax Paid on Purchases of Gasoline. 2 pages.
93-008	Fuel Tax Refund For Off Highway Use. Invoice required. Sent with form 83-001. 1 page.
83-009	Certification that original invoices which are required to accompany a claim for refund have been lost or destroyed. 1 page.
83-010	Miscellaneous Claim Form. Request for motor fuel tax refund which remains unpaid due to original refund claim being lost, misdirected or unpaid. With instructions. 1 page.
83-012	Political Subdivision Refund Request Form. Used to obtain fuel tax refund for fuels in which fuel tax was paid. 1 page.
83-016	Permit holder's request that department send a photocopy of warrant issued in payment of refund claim. 1 page.
83-019	Lost Unpaid Refund Claim. To be completed by purchaser and supplier in cases where original invoice has been lost or destroyed.

FORM NUMBER	DESCRIPTION
85-015	Licensee's Request that the Department cancel his license. 1 page.
86-003	Gasoline Distributor Monthly Report. Monthly report filed with the department by those persons or firms who transport gasoline from any source located in this state. Executed in duplicate. 4 pages.
86-007	Special Fuel Dealer or User Monthly Report-Fuel Oil and Taxable Diesel Fuel. Monthly report filed with the department by retailers who sell diesel fuel or special fuel oil for highway purposes by placing same in the supply tank of a motor vehicle. Executed in duplicate. 4 pages.
86-009	Special Fuel Distributors Monthly Fuel Oil Report. Monthly report to be filed with the department by those persons or firms who make fuel oil available at marine or pipeline terminals in Iowa or at any place outside this state for bulk highway sale or use in this state. Executed in duplicate. 4 pages.
86-050	Special Fuel Distributors Monthly Liquified Petroleum (L.P.) Report. Monthly report filed with the department by those persons or firms who transport L.P. from any source located in this state. Executed in duplicate. 4 pages.
85-051	Special Fuel Dealer or User Monthly Report Taxable Liquified Petroleum. Monthly report filed with the department by retailers of L.P. for highway purposes by placing same in the supply tank of a motor vehicle and by users of L.P. for their own use. Executed in duplicate. 4 pages.
86-070	Aviation Gasoline Distributor Monthly Report. Monthly report filed with the department by aviation gasoline distributors who transport aviation gasoline from any source located in this state. Executed in duplicate. 4 pages.
80-011	Financial Statement. Statistical report compiled by the department on fuel taxes.

d. Chain store tax section.

FORM NUMBER	DESCRIPTION
33-001	Chain Store Tax Return. Filed annually by persons conducting a business by a system of chain stores. 2 pages.
-----	Information Letter Relating to Chain Store Tax. A summary of the applicable code sections and the departmental rules relating to chain store tax. 2 pages.

8.1(7) Property tax division forms.

FORM NUMBER	DESCRIPTION
51-123	Application to Take Assessor Examination. Filed by persons wanting to take the examination for position of city or county assessor.
51-124	Application to take Deputy Assessor Examination. Filed by persons wanting to take the examination for position of Deputy City or County Assessor.
52-006	Statement by Small Loan Agencies. Form used by loan companies not incorporated in Iowa to report annually the amount of loans made in Iowa. 4 pages.
52-011	Annual Report of Telephone Companies. Used by telephone companies annually to report property and financial information. Composed of pages A1 to H1. 8 pages.
52-022	Municipal Gas Annual Report. To be filed by municipal gas companies annual for valuation purposes. 24 pages.
52-027	Annual Report to Municipal Water. To be filed annually by municipal water companies to report certain property. 8 pages.
52-038	Railroad Annual Report. Used annually by railroads to report property and financial information. 30 pages.
52-043	Annual Report Water. To be filed annually by water companies for valuation purposes. 35 pages.
52-044	Annual Report to Pipelines. To be filed annually by pipeline companies for valuation purposes. 38 pages.

FORM NUMBER

DESCRIPTION

52-045 Annual Report Electric Transmission Lines. Used by electric transmission line companies annually to report property information. 10 pages.

52-046 Annual Report to Cooperatives. To be filed annually by cooperative companies for valuation purposes. 26 pages.

52-047 Annual Report to Municipal Electrics. To be filed annually by electric companies for valuation purposes. 27 pages.

52-049 Annual Report to Gas. To be filed annually by gas companies for valuation purposes. 39 pages.

52-050 Annual Report to Electric. To be filed annually by electric companies for valuation purposes. 94 pages.

52-052 Pipeline Companies, Claim for Tax Exemption. Exemption claim filed annually for personal property in transit. 2 pages.

52-053 Locally Assessed Property List. To be filed annually by railroads, electric, gas, water, cooperatives, telephone and telegraph companies describing the property assessed by the local authorities. 1 page.

52-055 Statement to Assessors CV-1. To be filed annually by Credit Unions for valuation purposes. 2 pages.

52-057 Annual Report for Generating Facility Owners. To be filed annually by all municipal electrics engaged in the construction of an electric power generating plant. 3 pages.

52-063 Prescribed Specific Instructions. To be filed annually by railroad companies for valuation purposes. 8 pages.

52-065 Major Plant Construction Information Sheet. To be filed by electric utility companies engaged in construction of an electric power generating plant. 2 pages.

52-073 Capital Market Instruction. Describes the information required on form 52-074. 2 pages.

52-074 Capital Market Sheet. To be filed by electric, gas, water, pipeline, railroad and telephone and telegraph companies for valuation purposes. 2 pages.

52-076 601-A Cooperative, Trans Line Property Listing. To be filed annually by all cooperative and transmission line companies and is used to allocate value to various taxing districts. 1 page.

FORM NUMBER	DESCRIPTION
52-077	601-B Electric-Gas-Water Property Listing. To be filed annually by all electric, gas, and water companies and is used to allocate value to various taxing districts.
52-078	606 Pipeline Property Listing. To be filed annually by pipeline companies and is used to allocate value to various taxing districts.
52-079	County Number Listing. To be used annually by railroad and telephone and telegraph companies for allocation of value. 1 page.
53-010	Freight Line and Equipment Company Report. Used by freight line and equipment companies to list property information and car mileage data. 1 page.
54-001	Iowa Disabled and Senior Citizens' Property Tax and Rent Reimbursement Claims. Submitted annually by elderly and disabled persons as a claim for a property tax or rent reimbursement. Must be filed by July 31 of each year. 2 pages.
54-009	Application for Extension of Time for Filing Iowa Disabled and Senior Citizens' Property Tax and Rent Reimbursement Claim. Submitted by claimants who desire an extension of the deadline for filing claims for property tax or rent reimbursements. Executed in triplicate. 1 page.
54-014	Mobile Home Reduced Tax Rate Application. To be used by elderly and disabled persons to claim a reduced semi-annual square footage tax rate. 1 page.
54-028	Homestead Tax Credit Application. To be used by homeowners to claim a tax credit on owner occupied homes. 1 page.
54-036	Special Assessment Credit Application. To be used by elderly and disabled persons to claim a credit for special assessments. 1 page.
54-049	Disabled Veterans Tax Credit Application. To be used by disabled veterans to claim a tax credit on specially adapted housing financed by the federal government. 1 page.
54-052	Military Service Tax Exemption Application. To be used by military veterans to claim a property tax exemption. 1 page.
54-064	Request for Pollution Control Property Tax Exemption and Certification of Pollution Control Property. Submitted annually on or before February 1 by owners of property assessed by the department to obtain an exemption for pollution control property. 10 pages.

FORM NUMBER	DESCRIPTION
54-067	Impoundment Structure Application for Exemption. To be used by property owners to obtain a tax exemption on property which meets impoundment structure specifications. 1 page.
54-088	Iowa Disabled and Senior Citizen's Property Tax and Rent Reimbursement Supplemental Form (Supporting Schedule A). To be used by elderly and disabled persons who own more than one acre of land to claim a reimbursement of rent or property taxes paid. 1 page.
54D100	Personal Property Tax Credit Application. To be used by owners of personal property to claim a tax credit. 1 page.
54D250	Claim for Tax Exemption. To be used by organizations who use property for charitable, religious, literary, scientific, benevolent and agricultural purposes to receive a tax exemption. 1 page.
54D270	Forest and Fruit Tree Exemption Application. To be used by property owners to receive a tax exemption on property which meets forest and fruit tree specifications. 1 page.
56-040	Industrial Machinery and Equipment Reporting Form. To be used by owners of industrial property to report machinery and equipment to local assessors each year and to the Department of Revenue upon request. 1 page.
56-041	Industrial Machinery and Equipment Itemized Listing Form. To be used by owners of industrial property to report machinery and equipment to local assessors and the Department of Revenue upon request. 1 page.
56-042	Industrial Machinery and Equipment Itemized Listing Form: Continuation. A continuation of form 56-041. 1 page.
56-043	Industrial Return of Leased and/or Not Owned Machinery and Equipment - State of Iowa. To be used by owners of industrial property to report to local assessors and the Department of Revenue machinery and equipment not owned by the company. 1 page.

[Filed 7/1/75]

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CHAPTER 9
FILING AND EXTENSION OF TAX LIENS
AND CHARGING OFF UNCOLLECTIBLE TAX ACCOUNTS

730—9.1(422,423) Definitions. As used in the rules contained herein the following definitions apply unless the context otherwise requires:

1. "*Department*" means the Iowa department of revenue.
2. "*Director*" means the director of the department or his or her authorized representative.
3. "*Recorder*" means the county recorder of any county in the state of Iowa.
4. "*Lien*" means a claim against personal or real property of the taxpayer named on the claim for unpaid taxes due and payable to the state of Iowa.
5. "*Taxes*" means individual income, withholding, corporate income, franchise, sales and use taxes due and payable to the state of Iowa.
6. "*Defunct corporation*" means a corporation that has dissolved or ceased to exist with no assets remaining.
7. "*Charging off*" means deleting an unpaid tax account from records of the department but may not include filing a release of the lien with the office of the recorder in which filed.

730—9.2(422,423) Lien attaches. If tax is unpaid, a lien shall attach at the time the tax became due and payable.

730—9.3(422,423) Purpose of filing. A notice of lien is filed with the county recorder to establish priority interest in assets of taxpayer for unpaid tax amounts and to provide constructive notice of unpaid taxes as a matter of public record.

730—9.4(422,423) Place of filing. A notice of lien will be filed in the office of the recorder in the county of the taxpayer's last known address, as well as with the recorder in any other county in the state of Iowa in which the taxpayer is known to own property.

730—9.5(422,423) Time of filing. A notice of lien will be filed after failure of taxpayer to protest legal notice of assessment or to pay full amount of assessment within the applicable time periods to appeal said assessment as provided by law. However, in jeopardy assessment situations a lien will be filed at the time the notice of the assessment is issued. Notwithstanding a timely protest of the assessment by the taxpayer, a notice of tax lien will be filed if the director believes that the taxpayer will, during the pendency of such appeal, take such action as will jeopardize the collection of any taxes which can ultimately be found to be due the state of Iowa. The date of recording should not be confused with the date the lien attaches.

730—9.6(422,423) Period of lien. A lien will continue in effect for ten years from the date the lien attaches unless extended, released, or discharged as hereinafter provided. Liens attaching prior to January 1, 1969, will expire on January 1, 1979, unless extended, released, or discharged as hereinafter provided.

9.6(1) Extensions of a lien for an additional ten years, with no limit on the number of extensions, may be made by the director by filing a written notice with the recorder of the county in which the lien was filed. The extension notice is to be made within ten years from the date the lien attached or within ten years of prior extension.

9.6(2) A lien will be released by the director upon the payment of the tax for which the lien was recorded. The release shall be evidenced by a satisfaction of said tax filed by the director with the recorder and the proper entry of said satisfaction on the index of the notice of lien on file in the office of the recorder. The satisfaction of tax will be filed immediately upon receipt of cash, cashier's check, or similar guarantee of funds. Where a personal check is received as payment, the director will not release the lien until such time as the check has cleared the bank, thereby indicating sufficient funds in the account of the taxpayer to cover the amount shown on the check.

9.6(3) The director may charge off any account before the lien has lapsed if it meets one or more of the following criteria:

a. The taxpayer is deceased with no estate probated or estate probated and subsequently closed with no assets remaining.

b. The taxpayer is a defunct corporation.

c. The taxpayer is found not to have been properly notified by assessment notice of a tax due for a period within the statute of limitations for assessment.

d. The taxpayer has retired because of age or total disability (see 730—73.12 for definition) with income such that it would cause the taxpayer undue financial hardship if the department enforced collection of past due taxes. The director may require an income statement, net worth statement or other evidence to determine when collection of tax would be a hardship on a taxpayer.

e. The taxpayer has an unpaid tax bill amounting to less than ten dollars.

f. The taxpayer cannot be found, after diligent inquiry, and has no property upon which the lien can attach.

g. The taxpayer is insolvent with no property upon which the lien can attach.

A lien will be released by the director, as provided in subrule 9.6(2), when an account is charged off under "c", "d", "f", or "g" above.

730—9.7(422,423) **Fees.** Any fee charged by the recorder for recording a lien or a lien extension will be paid by the department, with the cost to the unpaid liability of the taxpayer.

[Filed 11/10/77, Notice 10/5/77—published 11/30/77, effective 1/4/78]

CHAPTER 10 Reserved

TITLE II EXCISE

CHAPTER 11 ADMINISTRATION

730—11.1(422,423) **Definition.** When the word "department" appears herein, the same refers to and is synonymous with the "Iowa Department of Revenue"; the word "director" is the "director of revenue"; the word "division" is the "Excise Tax Division, Iowa Department of Revenue"; the word "tax" is the "tax upon retail sales or use of tangible personal property or taxable services".

The administration of retail sales and use tax is a division created by the director. This division is charged with the administration of retail sales and use tax, subject always to the rules, regulations, and direction of the director.

730—11.2(422,423) **Statute of limitations.** Within five years after a return is filed, the department shall examine it, determine sales or use tax due, and give notice of assessment to the taxpayer. If no return has been filed, the department may determine tax due and

operated by the Iowa Beer and Liquor Control Department are exempt from the tax.

This rule is intended to implement section 424.3(4) of the Code.

730—100.10(424) Hotels, motels, and rooming houses. Hotels, motels, and rooming houses, including dining rooms or cafes operated in connection with and by the same management are exempt from the imposition of the chain store tax.

Stores, such as but not limited to, gift shops, lounges, magazine or book stores, and novelty stores which are operated in connection with a hotel, motel or rooming house and by the same management as the hotel, motel or rooming house and their dining rooms and cafes would be exempt from the imposition of the chain store tax. However, any of these stores which are not operated by the same management as the hotel, motel or rooming house and their dining rooms and cafes would be subject to the provisions of rules 99.11, sixth item, and 100.5(424) if the operator of the store operates more than one store in Iowa.

This rule is intended to implement section 424.3(5) of the Code.

730—100.11(424) Vending machines. Vending machines and other coin-operated devices are not stores within the meaning of the Iowa chain store Act.

This rule is intended to implement sections 424.2(5) and 424.4 of the Code.

730—100.12(424) Eight-mile limit. The tax does not apply to all stores in a chain owned or operated by any person when all stores so owned or operated are located in unincorporated villages and no store is more than eight miles distant from every other store in the chain.

EXAMPLE: X owns or operates eight stores in unincorporated village A, all no more than eight miles distant from each other. X owns or operates two stores in unincorporated village B, one store of which is more than eight miles distant from one store in A. Since at least one store is more than eight miles distant from another store in the chain, the ten stores owned or operated by X are subject to the tax.

EXAMPLE: X owns or operates eight stores in unincorporated village A, two stores in unincorporated village B, and one store in incorporated city C. Assume all stores are within eight miles of each other. X must pay tax on eleven stores since not all stores in the chain are located in unincorporated villages.

This rule is intended to implement section 424.16 of the Code.

730—100.13(424) Bulk plants. Bulk plants at which a wholesale driver plan is in operation are not stores within the meaning of the Iowa chain store tax Act and are not subject to the tax. A wholesale driver plan is where sales at wholesale of petroleum and other products are made by the bulk plant agent of an oil company to an independent tank wagon driver. The independent tank wagon driver purchases these products for resale and then sells to commercial users under written contracts and to farmers at tank wagon prices.

Where no merchandise is sold, offered for sale, or kept for sale at retail on the premises, and no real profit is received from commodities sold at bulk plants, such plants are not stores within the meaning of the Iowa chain store tax Act. *Phillips Petroleum Co. v. Nelson et al.*, 232 Ia. 246, 1942.

This rule is intended to implement section 424.2(7) of the Code.

[Filed 2/17/78, Notice 11/30/77—published 3/8/78, effective 4/12/78]

CHAPTER 101 ASSESSMENTS, REFUNDS AND PROTESTS

730—101.1(424) Notice of adjustments.

101.1(1) Notice of adjustments. An agent, auditor, clerk or employee of the department of revenue, designated by the director of revenue to examine returns and make audits, who discovers discrepancies in returns or learns that stores operated as part of a chain may not have been listed, in whole or in part, or that no return was filed when one was due, is

authorized to notify such person of his or her discovery by ordinary mail. Such notice shall not be termed an assessment. It may inform such person what amount would be due if the information discovered is correct.

101.1(2) *Right of person upon receipt of notice of adjustment.* A person who has received notice of an adjustment in connection with a return may pay the additional amount stated to be due. If payment is made, and the person wishes to contest the matter, he or she should then file a claim for refund. However, payment will not be required until assessment has been made (although interest will continue to accrue if payment is not made). If no payment is made, the person may discuss with the agent, auditor, clerk or employee who notified him or her of the discrepancy, either in person or through correspondence, all matters of fact and law which he or she considers relevant to the situation. Documents and records supporting his or her position may be required.

101.1(3) *Power of agent, auditor or employee to compromise tax claim.* No employee of the department has the power to compromise any tax claims. The power of the agent, auditor, clerk or employee who notified the person of the discrepancy is limited to the determination of the correct amount of tax.

This rule is intended to implement sections 424.10 and 424.11 of the Code.

730—101.2(424) *Notice of assessment.* If after an opportunity for following the procedure outlined in subrule 101.1(2) no agreement is reached, and the person does not pay the amount determined to be correct, a notice of the amount of tax due shall be sent to the person responsible for paying the tax. This notice of assessment shall bear the signature of the director and will be sent by certified mail.

If the notice of assessment is protested according to the provisions of rule 7.8(17A), proceedings to collect the tax will not be commenced until the protest is ultimately determined, unless the department has reason to believe that a delay caused by such appeal proceedings will result in an irrevocable loss of tax ultimately found to be due and owing the state of Iowa.

This rule is intended to implement sections 424.7 and 424.8 of the Code.

730—101.3(424) *Refunds of overpaid tax.* All refunds shall be made in accordance with Code sections 422.73 and 422.74.

101.3(1) A person who claims a refund shall prepare the claim on the prescribed form furnished by the department. It shall be filed with the department stating in detail the reasons and facts along with a supplemental report listing the correct number of stores, their names, addresses, starting and/or closing dates, and sales tax permit number, if any.

101.3(2) A person shall not offset a refund or overpayment of tax for one year as a prior payment of tax of a subsequent year on the return of a subsequent year without authorization in writing by the department. The department may however apply an overpayment, or a refund otherwise due the person, to any tax due or to become due from the person.

This rule is intended to implement section 424.12 of the Code.

730—101.4(424) *Protest.* Any person wanting to contest an assessment, refund claim, or any other departmental action shall file a protest. This must be done within thirty days as defined in section 424.5 and in accordance with rule 7.8(17A) of the department of revenue's rules and regulations.

This rule is intended to implement sections 424.5, 424.8 and 424.10 of the Code.

[Filed 2/17/78, Notice 11/30/77—published 3/8/78, effective 4/12/78]

TITLE XIV
CHAPTERS 102 to 110
Reserved

TITLE XV
CHAPTERS 111 to 119
Reserved

TITLE XVI
REASSESSMENT EXPENSE FUND

CHAPTER 120
ORGANIZATION AND OPERATION

730—120.1(421) Organization of committee. The reassessment expense fund committee consists of the director of revenue, the state comptroller, and the chairperson of the state board of tax review. One of the three members is selected as the chairperson and it is his or her duty to call and chair meetings. The reassessment expense fund committee shall appoint a secretary who shall take minutes of committee meetings and maintain the committee's records. The committee is established to authorize loans from the reassessment expense fund for assessing jurisdictions used in reappraising a class or classes of property within the jurisdiction. A majority of the members must be present to constitute a quorum and a majority vote by those members present shall govern and control. The office of the committee is maintained in the office of the Department of Revenue in the Hoover State Office Building, Des Moines, Iowa 50319. Persons wishing to obtain information pertaining to the committee or to make submissions or requests should direct correspondence to that address.

730—120.2(421) Application for loan. Applications for loans from the reassessment expense fund may be made by a conference board established under section 441.2 of the Code. The application shall be made on forms provided by the director of revenue and shall be submitted to the director who will forward the application to the reassessment expense fund committee. Applications shall contain the following information:

1. A statement of the amount of funds in the special appraisal fund, any unencumbered balance in the assessment expense fund, and the maximum amount of revenue which could be raised from the assessment expense fund and the special appraisal fund.
2. A detailed statement as to how monies obtained from the reassessment expense fund will be expended, such statement to be itemized to indicate specific expenditures for personnel, supplies and materials, mileage, public information, and payment for any work performed under contract with a professional appraisal firm.
3. A copy of the assessing jurisdiction's most recent budget as approved by the state comptroller.
4. A copy of any proposed contract with a professional appraisal company.

730—120.3(421) Criteria for granting loan. In determining whether to grant a loan from the reassessment expense fund and the amount of any such loan, the reassessment expense fund committee shall consider the following factors:

1. The amount of monies presently on hand and not encumbered or intended for another purpose in both the assessment expense fund and the special appraisal fund.
2. When the assessing jurisdiction can next begin to collect revenues from the tax levied for the special appraisal fund.
3. The reasonableness and accuracy of the jurisdiction's statement as to how the funds are to be expended, giving special attention as to whether such funds will be expended in such a manner as to ensure compliance with the reassessment order.
4. The capability of the jurisdiction to repay the loan within the time period specified in section 421.30 of the Code.

In the event the reassessment expense fund committee denies a request for a loan or approves a loan in an amount less than that requested by the assessing jurisdiction, the assessing jurisdiction may, within ten days of receipt of notice of the committee's decision, request the committee to reconsider the original request. Such reconsideration by the committee shall be considered final action on the matter and the committee's final decision may be appealed to the district court.

MEMORANDUM FOR THE DIRECTOR
SUBJECT: [Illegible]

The first part of the report... [Illegible text]

The second part of the report... [Illegible text]

The third part of the report... [Illegible text]

The fourth part of the report... [Illegible text]

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820—[06,K]3.5(321) Erection of signs for sanitary landfills. The purpose of these rules is to establish requirements and procedures for the erection of signs for sanitary landfills.

3.5(1) Requirements.

a. The access from the primary highway must be a direct connection to the sanitary landfill;

b. If the access to the sanitary landfill is connected to a secondary highway, the county must make a request Form 740023, "Proposed Directional Signing" to the appropriate resident maintenance engineer; and

c. The sanitary landfill site must be operated under a permit issued by the Iowa department of environmental quality.

3.5(2) Procedure.

a. All requests shall be submitted to the resident maintenance engineer responsible for the section of road on which the signs may be erected.

b. The county shall be promptly informed of the final disposition of the request.

c. If the request is approved, the department of transportation shall secure, erect and maintain the sanitary landfill sign on the primary highway.

820—[06,K]3.6(321) Erection of signs for special events. The purpose of these rules is to establish requirements, procedures and responsibilities for the erection of signs for special events.

3.6(1) Requirements.

a. Expected attendance of over 10,000 people per day.

b. Gathering to involve attendance of people on a statewide basis or nationwide basis.

c. Events shall not be regularly scheduled activities, such as the state fair, area fair, a county fair, 4-H exhibits, rodeos or auto races.

3.6(2) Procedures.

a. All requests are to be submitted to the appropriate district engineer.

b. The district engineer shall determine if the request is to be approved or denied.

c. The office of maintenance shall designate the signing requirements and locations for the signs.

3.6(3) Responsibilities.

a. The required signs shall be furnished by the sponsoring organization.

b. The signs shall be placed and removed by the sponsoring organization.

c. The sponsoring organization shall arrange for the sheriff or the Iowa highway safety patrol to direct traffic during the duration of the event.

3.6(4) Duration of placement. The signs are to be in place only on the day or days of the special event.

820—[06,K]3.7(321) Erection of signs for organized off-highway camps. The purpose of these rules is to establish requirements, procedures and responsibilities for the erection of signs for organized off-highway camps.

3.7(1) Requirements. The camps shall be permanent and operated by recognized and established civic, religious, and nonprofit charitable organizations.

3.7(2) Procedures.

a. All requests shall be made to the Office of Maintenance, Division of Highways, Department of Transportation, Ames, Iowa 50010.

b. The office of maintenance will determine if the request is to be approved or denied.

3.7(3) Financial responsibility. The department of transportation shall purchase, install and maintain such signs upon the prepayment by the organization of the cost of such purchase, installation and maintenance.

820—[06,K]3.8(321) Erection of signs for county conservation parks. The purpose of these rules is to establish requirements, procedures and responsibilities for the erection of signs for county conservation parks.

3.8(1) Requirements. The park shall have a state board of health approved drinking water supply, sanitary toilet facilities plus picnicking and camping facilities.

3.8(2) Procedures.

a. The request for the erection of county conservation signs shall be submitted to the Office of Maintenance, Department of Transportation, Ames, Iowa 50010 on Form 740023, "Proposed Directional Signing" supplied by the appropriate district office.

b. The office of maintenance will review and make the final determination on the request and promptly inform the county of the determination.

3.8(3) Responsibilities.

a. If the request is approved the office of maintenance will design the signs and furnish the applicant a scaled drawing of the required signs.

b. The applicant shall furnish to the department of transportation the required signs at a location specified by the department.

c. The department of transportation will erect the signs and provide normal maintenance.

d. If the sign(s) must be replaced for any reason the applicant shall furnish new sign(s) to the department of transportation.

820—[06,K]3.9(321) Erection of no parking signs. The purpose of these rules is to establish procedures and conditions for the erection of no parking signs on rural primary highways.

3.9(1) Procedures. The request for the erection of no parking signs on rural primary highways shall be made by the Iowa highway safety patrol to the office of maintenance.

3.9(2) Conditions. The signs will be furnished, erected and maintained by the department of transportation, however they shall be removed if the department determines the parking prohibition is not enforced.

These rules are intended to implement sections 321.252 and 321.253 of the Code.

[Filed July 1, 1975]

[Filed without Notice 11/23/76—published 12/15/76, effective 1/19/77]

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[Filed emergency 4/26/77—published 5/18/77, effective 5/18/77]

[Filed without Notice 11/21/77—published 12/14/77, effective 1/18/78]

**CHAPTER 4
LIGHTING ON PRIMARY-SECONDARY INTERSECTIONS**

820—[06,K]4.1(321) Lighting of primary-secondary intersections. The purpose of these rules are to establish requirements, procedures and financial responsibilities for lighting primary-secondary intersections.

4.1(1) Definition.

$$\text{Safety Adjustment Factor} = \frac{\text{Standard Sight Distance for Speed X}}{\text{Actual Sight Distance}}$$

$$\frac{\text{Actual Approaching Traffic Volume}}{1000}$$

4.1(2) Requirements shall be computed as follows:

Milk, raw	Sod
Nursery stock	Soybeans
Potatoes	Straw, baled or loose
Peat	Vegetables, fresh
Poultry, live	Wood, cord or stove wood
Saw logs	Wool

820—[07,D]11.48(321) Special mobile equipment. Application for a special mobile equipment plate and certificate of identification shall be made to the Office of Operating Authority, Motor Vehicle Division, Department of Transportation, 5238 N.W. Second Avenue, Des Moines, Iowa 50319, on forms provided by the department. A special mobile equipment plate shall not be transferable from one vehicle to another. When special mobile equipment, upon which special mobile equipment plate and a certificate of identification have been issued, has been transferred to another person the owner in whose name the special mobile equipment plate and certificate have been issued shall return the plate and certificate to the department. The purchaser of the equipment shall make application for issuance of a special mobile equipment plate and certificate of identification to the department.

820—[07,D]11.49(321) Special mobile equipment transported on a registered vehicle. Special mobile equipment transported on a vehicle registered for the gross weight of the vehicle without load, as provided in section 321E.12 shall be transported subject to the following rules:

11.49(1) A vehicle used to transport special mobile equipment, which is registered for the gross weight of the vehicle without load, shall not be used to transport special mobile equipment for hire.

11.49(2) The special mobile equipment shall have attached thereto a special mobile equipment plate and the certificate of identification issued for such equipment shall be carried in the cab of the vehicle which is used to transport the equipment, except that the owner of such equipment shall be allowed to transport the equipment for a period of five days from the date of purchase of such equipment without being required to display a special mobile equipment plate or carry the certificate of identification in the cab of the vehicle used to transport the equipment, providing a bill of sale or other evidence of purchase is carried in the cab of the vehicle which is used to transport the equipment. If the special mobile equipment is leased equipment the lease or a certified true copy thereof shall be carried in the cab of the vehicle which is used to transport the equipment.

11.49(3) If the special mobile equipment exceeds the legal dimensions of chapter 321 and component parts of the equipment are transported separately or are removed from the equipment and transported on the same vehicle, each component part shall have affixed thereto the same vehicle identification number that is affixed to the primary equipment. A duplicate certificate of identification shall be carried in the cab of the vehicle transporting the component part. The duplicate certificate of identification may be obtained from the department at no cost.

11.49(4) Duplicate special mobile equipment plates and certificates may be obtained by submitting an application to the department and paying a \$2.00 issuance fee.

11.49(5) All special mobile equipment must comply with size and weight limitations as indicated in chapter 321 unless a permit is obtained under the provisions of chapter 321E.

820—[07,D]11.50(321) Refund of registration fees. Refunds of registration fees of vehicles shall be allowed under the provisions of sections 321.126 and 321.173 and in accordance with the following rules:

11.50(1) Refunds of registration fees provided for in section 321.126 shall apply to motor vehicles exclusively and shall be applicable to motor vehicles registered by the county treasurer and the department under the provisions of chapters 321 and 326.

11.50(2) Refunds of fees provided for in section 321.173 shall apply to any vehicle and shall be applicable to vehicles registered by the county treasurer and the department under the provisions of chapters 321 and 326.

11.50(3) When the registration of a motor vehicle which is currently registered is

renewed for the following year during the month of December and a claim for refund of the registration fee which has been paid for the following year is based on the provisions of section 321.126, the amount of the refund shall be the full amount of the annual registration fee, if the registration plates are returned to the agency from which they were obtained prior to January first of the following year and a claim for refund is filed within thirty days from the date the plates were returned.

11.50(4) If a claim for refund is not filed within thirty days from the date the plates were returned to the county treasurer or department, as provided in section 321.126(1), the applicant shall not be entitled to a refund for the quarter of the year next following but shall be entitled to a refund for any remaining quarters of the year, under the formula provided in section 321.127.

11.50(5) If a motor vehicle is stolen and the owner has failed to give notice of such theft to the county treasurer or department within five days, as provided in section 321.126(3), the department may authorize payment of a claim for refund if the department has received notice of such theft from a law enforcement agency providing such notice was received within five days of such theft.

11.50(6) When the first semiannual installment of a registration fee has been paid for a truck, truck tractor or road tractor, under the provisions of section 321.134 and the provisions of section 321.126 are complied with, the department may authorize payment of a refund based on one-fourth of the annual registration fee multiplied by the remaining half of the semiannual period, providing the registration plates are surrendered to the agency from which they were obtained prior to April first and the claim for refund is filed within thirty days from the date that the plates have been surrendered.

11.50(7) When the registration plates have been lost or stolen and the provisions of section 321.126 are applicable, the claimant for refund shall make application for a duplicate plate or plates, whichever the case may be, on the form provided for that purpose which may be obtained from the county treasurer or department and shall make payment of the appropriate fee for a duplicate plate or plates. Such application shall be accepted in lieu of surrender of the plates. If the motor vehicle has been destroyed by fire or accident and the plates have also been destroyed as a result of the fire or accident, an application for duplicate plates shall not be required provided the following statement is made on the reverse side of the refund claim form and such statement is dated and signed by the claimant; "I hereby certify that the registration plate(s) for the vehicle described upon the reverse side hereof have been completely destroyed by accident or fire and are therefore not available for surrender".

11.50(8) When a motor vehicle has been destroyed by accident or fire or the motor vehicle has been dismantled and the identity of the vehicle entirely eliminated, the certificate of title, if titled in this state, shall be surrendered at the time the claim for refund is filed. If the title certificate has been lost or stolen, the claimant shall apply for a duplicate thereof and shall surrender the duplicate at the time of filing a claim for refund. If a certificate of title has been issued in this state, a refund of fees shall not be authorized by the department unless the certificate of title has been issued in the name of the claimant.

11.50(9) A claim for refund shall be filed at the office of the county treasurer of the county where the vehicle is registered. If the vehicle has been registered by the department the claim for refund shall be filed with the Division of Motor Vehicles, Department of Transportation, Lucas Office Building, Des Moines, Iowa 50319.

11.50(10) A claim for refund shall be signed in pen and ink by the owner. If the vehicle is owned by two or more persons each person shall sign the claim unless the ownership is in joint tenancy, in which event either owner may sign the claim. When the vehicle is owned by a copartnership, firm, association or corporation such name shall be affixed to the claim together with the personal signature of the authorized representative, together with that person's title. The signature of the owner shall be acknowledged by the county treasurer, notary public or other person authorized to administer oaths.

820—[07,D]11.64(321) County treasurer's report of motor vehicle collections and funds. The county treasurer shall file the report provided for in section 321.153 of the Code in duplicate on the form entitled "County Treasurer's Report of Motor Vehicle Collections and Funds." The report shall be filed in the following manner:

11.64(1) Part One of the report shall be received by the department on or before the tenth day of the month following the month for which the fees were collected. A check or draft, payable to the Department of Transportation, covering the amount of total collections less the amount of the county treasurer is entitled to retain, shall be submitted along with Part One of the report.

11.64(2) Upon determining that the report is in proper order, the department shall send a receipt to the county treasurer's office for the amount remitted to the department.

11.64(3) Part Two of the report shall be retained by the county treasurer.

[Filed July 1, 1975]

[Filed 11/9/77, Notice 9/21/77—published 11/30/77, effective 1/4/78]

[Filed 5/9/78, Notice 3/22/78—published 5/31/78, effective 7/5/78]

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[Filed 11/13/78, Notice 9/20/78—published 11/29/78, effective 1/3/79]

[Filed 4/23/79, Notice 3/7/79—published 5/16/79, effective 6/20/79]

CHAPTER 12 RELEASE OF INFORMATION

820—[07,D]12.1(68A) Information released for safety recalls. Registration information to be utilized in vehicle safety recall campaigns is available according to the provisions of this rule.

12.1(1) Requests for such information are to be made in writing addressed to the Department of Transportation, Director of the Motor Vehicle Division, Lucas State Office Building, Des Moines, Iowa 50319.

12.1(2) Requestors shall supply the vehicle identification number (VIN) of each vehicle about which information is sought. Vehicles shall be identified through one of the following media: a paper listing, punched cards, or magnetic tape.

a. When punched cards are supplied in making a request, eighty column cards shall be supplied with the VIN beginning in column one. Each card shall contain a single VIN.

b. When magnetic tape is supplied in making a request, a 1600 BPI nine track tape shall be furnished. Each record shall be 20 characters long, left justified with fill characters of spaces and a blocking factor of 100.

12.1(3) Information requested shall be supplied by the department on fourteen-inch paper, microfiche or magnetic tape.



revoking such authority on sixty days' notice. Copies of such notice must also be mailed to all interested parties.

These rules are intended to implement chapter 325 of the Code.

[Filed July 1, 1975]

[Filed 11/22/76, Notice 10/6/76—published 12/15/76, effective 1/19/76]

CHAPTER 5 INTERSTATE COMMERCE COMMISSION AUTHORITY OF MOTOR CARRIERS

820—[07,F]5.1(327B) Motor carrier standards pursuant to public law 89-170. The national association of regulatory utility commissioners publication "Public Law 89-170 and Standards for Operations of Interstate Motor Carriers" dated March 18, 1974, is hereby adopted as the standards and procedures to be utilized and required to evidence the lawfulness of interstate operations of a carrier within Iowa.

Copies of this publication may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

820—[07,F]5.2(327B) Application for interstate registration. All interstate motor carriers operating solely in interstate commerce over Iowa's highways under authority issued by the interstate commerce commission, or operating in interstate commerce but specifically exempt from the jurisdiction of the interstate commerce commission shall file the appropriate standard uniform forms as specified under public law 89-170 with the Iowa Department of Transportation, Motor Vehicle Division, State Capitol, Des Moines, Iowa 50319.

820—[07,F]5.3(327B) Passenger and freight motor carrier safety regulations. The laws of the state of Iowa and all rules and safety regulations promulgated by the U.S. department of transportation, federal highway administration, and bureau of motor carrier safety, as published in parts 390-397, title 49 C.F.R., and regulations relating to the transportation of hazardous materials as published in parts 170-173 and 177-179, title 49 C.F.R., not in conflict with the laws of the state of Iowa are hereby adopted as the safety rules and regulations of this department. Parts 170-173 and 177-179 of Title 49 C.F.R. as they pertain to the transportation of hazardous materials shall be effective to regulate and control the transportation of radioactive materials in addition to all other hazardous materials until such time as rules pertaining to the transportation of radioactive materials are promulgated by the solid waste disposal commission of the Iowa department of environmental quality. When said rules have been promulgated by the solid waste disposal commission and have been adopted and are effective, they shall take precedence over the rules contained in parts 170-173 and 177-179 of Title 49 C.F.R. only to the extent to which said parts 170-173 and 177-179 pertain to the transportation of radioactive materials. Copies of the motor carrier safety regulations promulgated by the U.S. department of transportation may be obtained from the Superintendent of Documents, United States Government Printing Office, Washington, D.C. 20402.

These rules are intended to implement chapter 327B of the Code.

[Filed July 1, 1975]

CHAPTER 6 COMPACTED RUBBISH VEHICLE PERMITS

820—[07,F]6.1(321) Definitions.

6.1(1) "Compacted rubbish vehicle" means any vehicle hauling rubbish which has been mechanically compacted with a hydraulically, electrically, or air operated ram.

6.1(2) "Rubbish" means any unwanted or useless material which has no commercial or practical value or use and which would normally be discarded.

820—[07,F]6.2(321) **General stipulations.** All compacted rubbish vehicle permits issued by the department shall be subject to the following:

6.2(1) Permits issued shall be in writing and shall be carried on the vehicles for which the permits have been issued and shall be available for inspection by any peace officer or authorized agent of any permit granting authority.

6.2(2) Movements by permit shall be allowed day and night, seven days a week including holidays.

6.2(3) Vehicles traveling under permit shall be registered for the gross weight or combined gross weight of the vehicle and load.

6.2(4) Vehicles under permit must be in compliance with posted bridge and road embargoes and speed limits.

6.2(5) Maximum axle weight allowed on the interstate system shall be 20,000 pounds on a single axle and 34,000 pounds on a tandem axle.

820—[07,F]6.3(321) **Application.** Forms for an annual special permit for compacted rubbish vehicles may be obtained from the Iowa Department of Transportation, Office of Operating Authority 5238 NW 2nd Avenue, Des Moines, Iowa 50313. Completed applications shall include the following:

6.3(1) Complete name and address of the applicant; vehicle make, serial number, license† number, state in which registered and registered weight.

6.3(2) Axle measurements, which must be in compliance with 820—[07,F]2.1(16), IAC.

6.3(3) Route requested, including the beginning and ending points for all county, city and state routes requested.

6.3(4) Appropriate county and city approvals, if applicable.

820—[07,F]6.4(321) **Replacement permit.** A permit may be issued, at the discretion of the issuing authority, for a replacement vehicle if a permit had previously been obtained for the original vehicle. The original permit shall be returned to the office of operating authority. The expiration date on the replacement permit shall be the same as on the original permit.

820—[07,F]6.5(321) **Permit violations.** All permit violations shall be handled in accordance with 820—[07,F]2.5(321E), IAC, including a factual summary of all violations of section 321.473 of the Code.

These rules are intended to implement section 321.473 of the Code.

[Filed 4/23/79, Notice 3/7/79—published 5/16/79, effective 6/20/79]

CHAPTERS 7 to 10

Reserved

CHAPTER 11

ACCOUNTING RULES

820—[07,F]11.1(474)* **Department's adoption of interstate commerce accounting rules.** Classes I, II and III steam railways, railway bridge companies, railway terminal companies,

†registration probably intended.

*See 820—[10,B], ch 13.

electric interurban railways, Railways Express Agency, Inc., The Pullman Company, class I freight and passenger motor carriers shall adhere to the accounting rules as prescribed by the interstate commerce commission relating to system and Iowa operations.

820—[07,F]11.2(474) Accounting rules applicable to class II freight and passenger motor carriers.

11.2(1) Single entry accounting shall be used regarding daily records that should be kept on operating and nonoperating revenues, operating expenses and operating statistics deemed necessary by the department.

11.2(2) Revenues are to be entered each day as earned, not once a week or only when collections are made. Rents and interest income should be entered on the day received.

11.2(3) Operating expenses should be entered daily except salaries that are paid weekly or monthly, rents paid monthly and interest paid. Depreciation charges are to be entered in operating expenses on the fifteenth of each month; and when equipment is retired, such charges cease to be an operating expense. Depreciation may be charged only during the period equipment or facilities are actually being used in connection with operation authorized by this department.

11.2(4) Freight motor carriers shall keep daily records on pounds carried and truck or tractor miles operated, on system and within the state of Iowa, separately.

11.2(5) Passenger motor carriers shall keep daily records on passengers carried, bus miles operated and motor passenger miles revenue, on system and within the state of Iowa, separately.

11.2(6) Revenues earned within the state of Iowa should include all intrastate revenues and a mileage prorate of interstate revenues.

11.2(7) Individual equipment records must be kept showing description, cost, monthly depreciation and mileage records.

11.2(8) Record should be kept on the accrual basis, so that at the end of each calendar year, licenses, insurance, etc., paid for in advance may be carried in prepayment accounts on financial statement and not shown as an expense in the year it is not used.

11.2(9) Records are to be set up and kept beginning at the time operations commence and that at no time shall daily entries be more than five days in arrears. Such records must be kept intact and open for inspection by our representatives at any time. Daily records, for one calendar year or any portion thereof, shall not be destroyed before three years, after the close of such calendar year.

11.2(10) Other records may be kept in addition to these prescribed by the department, but in no instance shall any class II motor carrier fail to keep daily records as prescribed under this rule.

820—[07,F]11.3(474) Instructions relating to filing annual report forms by class II motor carriers.

11.3(1) Annual report form must be filled out in duplicate and one copy, duly verified and sworn to before a notary public or someone authorized to administer oaths, filed with the office of the Department of Transportation, Motor Vehicle Division, State Capitol, Des Moines, Iowa 50319, on or before February 28 of the year following that for which annual report is filed.

11.3(2) Every annual report must, in all particulars, be complete in itself; and reference to the return of former years should not be made to take the place of required entries.

11.3(3) If it be necessary or desirable to insert additional statements, typewritten or other in a report, they should be legibly made on durable paper and, wherever practicable, on sheets not larger than a page of the annual report form. Inserted sheets should be securely attached, preferably at the inner margin; attachment by pins or clips is insufficient.

11.3(4) All entries in the report form should be taken from the motor carrier's daily record, and must be made in permanent black ink, except those of a contrary or unusual character, which should be in red ink.

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