

**701—261.3(452A) Penalty and interest.** See rules 701—10.6(421) and 701—10.2(421) for failure to timely file a return or for failure to timely pay the tax. See rule 701—10.8(421) for penalty exceptions. See rule 701—10.72(452A) for interest on refunds.  
[ARC 6508C, IAB 9/7/22, effective 10/12/22]