701—10.79(453A) Request for statutory exception to penalty. Any taxpayer who believes there is a good reason to object to any penalty imposed by the department for failure to timely file returns or pay the tax may submit a request for exception seeking that the penalty be waived. The request must be in the form of a letter or affidavit and must contain all facts alleged by the taxpayer and a reason for why the taxpayer qualifies for the exceptions. See rule 701—10.7(421).

This rule is intended to implement Iowa Code sections 453A.31 and 453A.46.
[**ARC 5916C**, IAB 9/22/21, effective 10/27/21]