



**FINDINGS OF FACT**

The Director hereby adopts the findings of fact issued by the Administrative Law Judge.

**CONCLUSIONS OF LAW**

The Director hereby adopts the conclusions of law issued by the Administrative Law Judge, with the following modifications. The citation to “701 I.A.C. § 7.17(11)(b)-(d)” on page 2 of the Proposed Decision is updated to “Iowa Administrative Code r. 701—7.17(11)“b”-“d” (now codified at Iowa Administrative Code r. 701—7.19(10)“b”-“d”).” Additionally, interest should be recalculated to the date of this order and continue to accrue pursuant to Iowa Code section 422.25(2).

**ORDER**

IT IS THEREFORE ORDERED that the Administrative Law Judge’s Proposed Decision on above-captioned matter is AFFIRMED.

Issued at Des Moines, Iowa on this 2 day of December, 2021.

IOWA DEPARTMENT OF REVENUE

BY



\_\_\_\_\_

Kraig Paulsen, Director

**CERTIFICATE OF SERVICE**

I certify that on this 2nd day of December, 2021, I caused a true and correct copy of the Director's Final Order on Review to be forwarded by U.S. Mail or delivered to the following persons:

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