**Section 710.60 Periodic Updates**

a) The Department may periodically update the Annual List throughout a one-year period by adding and removing taxpayers.

b) If, prior to an update, the Department has processed a full payment of the liability of a taxpayer appearing on the Annual List, the Department will remove the taxpayer from the list available for inspection at the Department and any list subsequently published by the Department by any means.

c) Upon each update, the list shall bear the statement "This updated list reflects the removal of taxpayers that have resolved their delinquency through (date of update)."