

Part I: Partnership or S Corporation Information

For calendar year 2022 or tax year beginning _____, 20____, and ending _____ 20____

Legal Name: _____

Federal Employer Identification Number (FEIN): _____

Part II: Preparer Information

Name: _____ Phone: _____

Firm Name (if applicable): _____

Address: _____

City: _____ State: _____ ZIP: _____

Preparer ID Number: _____

ID Type, check one: SSN/ITIN PTIN IAN

Part III: Declaration of Authorized Person or Pass-through Representative

I, the undersigned, declare under penalties of perjury or false certificate, that I am an authorized person or pass-through representative of the above-named pass-through entity and I have the authority to make a Pass-Through Entity Tax (PTET) election under Iowa Code section 422.16C for the above-named pass-through entity and tax year. I hereby authorize and direct the above-named preparer to prepare and file the 2022 PTET form for the above-named pass-through entity and tax year. I consent that the 2022 PTET form, including accompanying schedules, attachments, and statements, be filed with the Iowa Department of Revenue through GovConnectIowa by the preparer. I authorize the Department to inform the preparer when the 2022 PTET form has been accepted. In the event that it is rejected, I authorize the Department to identify the reasons for rejection. I understand that this form must be forwarded upon request to the Department. I understand that this form does not give the above-named preparer the authority to discuss the 2022 PTET form with the Department or the authority to act on behalf of the above-named pass-through entity beyond preparing and filing the 2022 PTET form.

Authorized person or pass-through representative name (printed): _____

Signature of authorized person or pass-through representative: _____

Date: _____ Title: _____

Do not submit to the Department unless requested. Keep for your records.

Purpose of this form

2023 Iowa House File 352 created an elective PTET that is retroactive to tax years beginning on or after January 1, 2022. The Department is providing a 2022 PTET form for qualifying partnerships and S corporations to make this election and pay the tax for the 2022 tax year. The 2022 PTET form is only available on GovConnectIowa.

This authorization form allows an authorized person or pass-through representative of a pass-through entity to grant another person (preparer) the authority to complete and file the 2022 PTET form on GovConnectIowa on behalf of the pass-through entity. This authorization form is required for anyone other than an authorized person or pass-through representative to submit a 2022 PTET form for a pass-through entity.

This authorization form shall not be used for any other return. The authorization form must be completed and signed prior to the date the preparer files the 2022 PTET form on behalf of the pass-through entity.

This authorization form does not grant a preparer the authority to discuss the 2022 PTET form with the Department. This form also does not grant a preparer the authority to act on behalf of the pass-through entity beyond preparing and filing the 2022 PTET form. This authorization form should not be submitted to the Department unless requested. The preparer and the pass-through entity should keep this authorization form for their records.