



Department of Revenue

Penalty Waiver Request

revenue.iowa.gov

For expedited processing, submit a penalty waiver request online at GovConnectIowa. You can find additional information at revenue.iowa.gov. Otherwise, check the appropriate box for tax type. Other tax types include but are not limited to Cigarette and Tobacco, Fiduciary, Franchise, Fuel, and Inheritance:

- | | | |
|--------------------------------------|--|---|
| <input type="checkbox"/> Sales/Use | <input type="checkbox"/> Individual Income | <input type="checkbox"/> Corporation Income |
| <input type="checkbox"/> Withholding | <input type="checkbox"/> Other: | |

Taxpayer name: _____

Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN), or Federal Employer Identification Number (FEIN): _____

IDR ID: _____

Permit number (if applicable): _____

Mailing Address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

Tax period(s) for which the penalty was billed: _____

Note: You must submit a separate Penalty Waiver Request form for each penalty requested to be waived.

1. **Reason(s) for Waiver.** Enter the code for the applicable reason(s) for waiver from the list in the instructions:

If you think you should be granted relief from penalty for a reason other than those listed in the instructions, you should review the Abatement Application to determine if you are eligible for relief through the abatement program.

2. **Documentation.** Include documentation to support your waiver request. Supporting documentation must be included for reason codes 3 through 17. Your request will be DENIED if supporting documentation is not provided.
3. **Explanation.** Describe below why the penalty waiver reason(s) you selected applies. If you need more space, include additional pages.

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this request, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature: _____ Date: _____

Submit Waiver Request

Online through GovConnectIowa

Fax: 515-281-3756

Mail to: Iowa Department of Revenue Penalty Waiver
PO Box 10465
Des Moines, IA 50306-0465

The integrity and security of sending personal information via fax cannot be guaranteed. By submitting this form via fax, you agree to hold the Department harmless if a fax results in third party access to the information.



Penalty Waiver Request Instructions

SSN/ITIN/FEIN: Enter the Social Security Number, Individual Taxpayer Identification Number, or Federal Employer Identification Number for the taxpayer who is requesting a penalty waiver.

IDR ID : If you have been billed, enter the IDR ID number shown on the billing notice.

Penalty Types (Refer to the billing notice to see which penalty type(s) apply):

Penalty Type **A** – Penalty for Failure to Timely File a Return

Penalty Type **B** – Penalty for Failure to Timely Pay the Tax Due

Penalty Type **C** – Penalty for Audit Deficiencies

Penalty Type **D** – \$1,000 Penalty for Failure to File a Return

Note: The 75% Penalty for Willful Failure to File a Return cannot be waived.

Reason(s) for Waiver: From the list of 17 reasons shown below, enter the code(s) of the waiver reason(s) applicable to your situation. Reasons 3 through 17 require supporting documentation. See Iowa Administrative Code chapter 701—10 for additional information. If you think you are eligible for relief for a reason other than those listed below, you should review the Abatement Application to see if you are eligible for one of the reasons provided on that form. Iowa Law does not permit penalty waivers for “reasonable cause” beyond the reasons listed below.

1. Taxpayer timely pays at least 90% of the correct tax due (Not applicable to the penalty for failure to timely file by a specified business under Iowa Administrative Code rule 701 —10.6(2)): **A, B, C**
2. Taxpayer has timely filed returns and timely paid all tax due for at least 36 months immediately prior to the tax period for which taxpayer is applying (not available for individual income tax, fiduciary income tax, corporation and partnership income taxes, composite tax, franchise tax, or annual sales tax or withholding filers): **A, B**
3. Taxpayer, immediate family member, or responsible party dies: **A, B**
4. Taxpayer, immediate family member, or responsible party becomes seriously ill or hospitalized: **A, B, D**
5. Taxpayer's records are destroyed by fire, flood, or another act of God: **A, B, D**
6. Taxpayer relied on case-specific written advice from the Iowa Department of Revenue (Department), Department of Transportation, county treasurer, or Internal Revenue Service: **A, B, C**
7. Taxpayer relied on results of a previous audit: **A, B, C**
8. Taxpayer provides documented proof of substantial authority to support position and that all facts and circumstances were disclosed on the return: **A, B, C**
9. Taxpayer provides proof that the return, deposit form, or payment was mailed on time and with proper postage but that it was incorrectly mailed to the IRS or other state or local governmental agency: **A, B, D**
10. Taxpayer proves before being contacted by the Department that the wrong permit holder paid the tax timely: **A, B**
11. Taxpayer discovers through the Department's self-audit program* that taxpayer failed to file: **A**
12. Taxpayer voluntarily files an amended return and pays all tax due before being contacted by the Department except under a Department self-audit program*: **B**
13. Taxpayer voluntarily provides a copy of the final disposition of a federal audit and files an amended return with payment within 180 days of final disposition of the federal audit or, in the case of a federal centralized partnership audit, the audited partnership or a direct or indirect partner voluntarily and timely complies with its reporting and payment requirements under Iowa Code section 422.25A, subsection 4 or 5: **B**
14. Taxpayer is required to pay the tax by electronic funds transfer, and the availability of funds is delayed due to reasons beyond the control of the taxpayer: **A, B**
15. The sole reason for the taxpayer's failure to timely file or pay an Iowa inheritance tax return is due to a beneficiary's decision to disclaim property or disclaim an interest in property from the estate and the Iowa inheritance return is filed and all Iowa inheritance tax is paid to the Department within the later of nine months from the date of death or 60 days from the delivery or filing date of the disclaimer: **A, B**.
16. Taxpayer filed an appeal contesting the filing requirement of the return(s) in a demand letter issued pursuant to Iowa Code section 421.27(8) before the date of the demand letter: **D**
17. Taxpayer has shown good reason to the satisfaction of the Department and has made arrangements with the Department to file the required return(s): **D**

*A taxpayer involved with a self-audit program will receive a letter from the Department that will identify the audit as a self-audit program. Any returns voluntarily filed that are not part of the self-audit program do not qualify for a waiver of penalty for this reason.