



BEFORE THE IOWA DEPARTMENT OF REVENUE
HOOVER STATE OFFICE BUILDING
DES MOINES, IOWA

IN THE MATTER OF:

Name(s): _____

Address: _____

City: _____

State: _____ ZIP: _____

Appeal

Docket No.: _____
(filled in by Department)

1. Department Action you are appealing. Attach a copy of the documented Department Action identified below to your appeal. The law limits the types of Department Actions that may be appealed and limits the time period to appeal a Department Action. Refer to the letter that you received for specific information. Identify and complete for the applicable Department Action.

- | | |
|---|-------------|
| <input type="checkbox"/> Notice of Assessment | Date: _____ |
| <input type="checkbox"/> Denial/Reduction of Tax Credit | Date: _____ |
| <input type="checkbox"/> Denial/Reduction of Refund | Date: _____ |
| <input type="checkbox"/> Final Notice of Adjustment | Date: _____ |
| <input type="checkbox"/> Denial of Penalty Waiver | Date: _____ |
| <input type="checkbox"/> Denial/Reduction of Credit Carry Forward | Date: _____ |
| <input type="checkbox"/> Innocent Spouse Determination | Date: _____ |
| <input type="checkbox"/> Other (specify): | Date: _____ |

Letter ID, if known: _____

If you did not timely appeal an assessment, and checked "Denial/Reduction of Refund" above, provide the following:

Date assessment was paid (if applicable): _____

Date you filed your refund claim: _____

- ☐ Check here if you are filing an appeal because the Department has not made a determination in your claim for refund and more than 6 months have passed since the refund was requested.

2. Claim information. Provide the following information relating to your claim(s).

Tax period(s) at issue: _____

Tax Type:

- ☐ Individual income ☐ Sales/use/excise ☐ Property ☐ Franchise
☐ Corporate income ☐ Partnerships/S Corp ☐ Withholding
☐ Tax credits ☐ Fiduciary ☐ Other (Specify): _____

Dollar amount(s) at issue: \$ _____

Select all that apply. Are you appealing:

- ☐ Tax ☐ Penalty ☐ Interest

If you selected penalty above, which type of penalty are you appealing?

- ☐ Five percent penalty for late filing ☐ Five percent penalty for late payment
☐ 2210 Penalty ☐ 2220 Penalty ☐ My penalty type is not listed

Note: The Department must impose a penalty for late payments and returns pursuant to Iowa law. Penalties imposed under Iowa Code Section 421.27 may only be waived if you meet one of the penalty waiver exceptions listed in the Iowa Code. The Appeals Section does not have discretion to waive a penalty for reasons other than those listed in the code.

3. Alleged errors. In the space below, list each error you believe the Department made with respect to the Department Action(s) selected in section 1. If needed, you may attach additional pages to this form.

Error 1: _____

Relevant Facts:

Relevant Rules/Statutes:

Error 2: _____

Relevant Facts:

Relevant Rules/Statutes:

4. Supporting Documents. If there are any records or documents that were not presented to the Department prior to filing this appeal that you would like the Department to consider, **describe them below** and **attach copies of them to this form**.

5. Additional information. Provide any additional information you believe is important to your appeal. If needed, you may provide this information on separate pages and attach them to this form.

6. Relief requested. Indicate the relief you are seeking. Be specific and include all demands for relief.

7. Signature. If both spouses intend to appeal, both spouses must sign below. If you are completing this form as a designated Power of Attorney for the taxpayer, you must include a copy of an executed IA 2848 Power of Attorney form or Representative Certification Form as applicable unless you already have one on file with the Department.

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this document, and, to the best of my knowledge and belief, it is true, correct, and complete. I declare that I am authorized to act on behalf of the taxpayer, and will act only within my authority.

Signature (Taxpayer or Authorized Representative):

_____ Date: _____

Printed name of Taxpayer or Authorized Representative: _____

Email: _____ Phone: _____

Spouse's signature, if applicable:

_____ Date: _____

Printed name of spouse, if applicable: _____

Spouse email, if applicable: _____ Phone: _____

Mailing address: _____

Appeal of Department Action Instructions

Appeal Period: Many Department actions, such as assessment notices and refund claim denials, have a 60-day appeal period. However, some department actions may have a shorter appeal period. Refer to the specific Department correspondence for more information on the applicable appeal period. An appeal is considered filed on the date of the postmark, if mailed, or on the date of receipt, if hand or electronically delivered. If your appeal period has expired, you may file an abatement request to seek relief. Please visit revenue.iowa.gov for more information about this process.

Appeals of Estimated Assessments: You may only appeal an estimated return billing if you do not think you are required to file a return. If you wish to dispute the amount due and not the requirement to file, you must file a return within three years from the date on the notice of assessment.

Section 1: List the date of the Department Action (e.g. date of the assessment notice, refund claim denial letter, etc.). Attach a copy of the notice of assessment or other Department determination that you wish to appeal.

Section 2: Indicate the tax period at issue in this appeal. You may indicate more than one tax period. If you are appealing the entire tax assessed, include this dollar amount. If it is a refund claim, include the amount of the refund. If your appeal concerns only a portion of the assessment (or other determination), such as the penalty amount, please specify this amount.

Section 3: State why you believe the Department Action was in error. Your response to this section should focus on the facts of what occurred, and not on your interpretation and application of the law. To the best of your ability, provide the statutory or regulatory provisions that support your position.

Section 4: If you have records or documents that you believe support your appeal that you have not previously provided to the Department, you may describe those documents and attach copies to this appeal.

Section 5: Provide any other information that you believe is relevant to your appeal.

Section 6: State the relief you are seeking, such as cancellation of an assessment, grant of a refund, litigation costs, etc. Be as specific as possible.

Section 7: You may represent yourself in this appeal. You may authorize a third party to act on your behalf by using the IA 2848 Iowa Department of Revenue Power of Attorney form (14-101). Some individuals have authority to act on behalf of a taxpayer outside of being granted that authority on an IA 2848 Iowa Department of Revenue Power of Attorney form (14-101)

(e.g. authority as a guardian, conservator, or executor). Those individuals must certify their authority using the Representative Certification Form (14-108). If the taxpayer is a corporation, association, partnership or other entity and an officer or employee of the taxpayer is seeking to act as the taxpayer's representative, the officer or employee must establish their authority to act on behalf of the taxpayer using the Representative Certification Form (14-108). You must include the applicable form unless you already have one on file with the Department.

Note: Any individual you appoint may represent you during the informal stage of the appeals process. Only those individuals listed in rule 701—8.8(8) may represent a taxpayer in a contested case proceeding following the Department's denial of an appeal. Pursuant to Department rules, you may appoint or change representatives at any time.

Appeals are subject to open records laws. Your appeal and any documents attached to your appeal may be made available for public inspection subject to Iowa's open records laws. To learn more about what information the Department will automatically redact prior to public disclosure, and how you may request that the Department redact certain other information, please visit revenue.iowa.gov/TBOR.

Submit Your Appeal:

By email:
IDRHearings@iowa.gov

By mail:
ATTN: Legal Services and Appeals
Iowa Department of Revenue
PO Box 14457
Des Moines, IA 50306-3457

In person:
Iowa Department of Revenue
1st Floor Hoover Building
1305 E Walnut
Des Moines, IA 50319

See revenue.iowa.gov/TBOR for more options for submitting your appeal.