



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

IN THE MATTER OF:

Name(s):

\_\_\_\_\_

PETITION FOR DECLARATORY ORDER

Docket No. \_\_\_\_\_

(filled in by Department)

If needed, you may attach additional pages to this form.

1. Issue type. Check all that apply:

- Individual income tax, Sales/use/excise tax, Property tax, Franchise tax, Corporate income tax, Partnerships/S-Corp tax, Withholding tax, Inheritance tax, Tax credits, Fiduciary tax, Alcohol, Lottery, Other (Specify):

2. Background information. Provide a clear and concise statement of all relevant facts on which the order is requested.

\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_

3. Relevant law. Provide a citation and the relevant language of the specific statutes, rules, policies, decisions, or orders, whose applicability is questioned, and any other relevant law.

\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_

4. Questions and desired answers. Clearly and concisely state the question(s) you want answered and your desired answer(s). Include a summary of reasons in support of each of those answers.

\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_

5. To your knowledge have the questions in #4 above been decided by, are pending determination by, or are under investigation by any governmental entity?

Yes       No

If yes, identify the government entity or entities. \_\_\_\_\_

6. **Reasons for requesting the declaratory order.** Provide your reasons for requesting this declaratory order and your interest in the outcome.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7. **Audit or investigation.** Are you currently under audit or investigation by the Department?

Yes       No

8. **Other than an audit or investigation, are you currently a party to any proceeding involving the question at issue (excluding this petition)?**

Yes       No

If yes, describe the proceeding and attach any relevant documents.

\_\_\_\_\_  
\_\_\_\_\_

9. **Other interested parties.** Provide the names and addresses of other persons, or a description of any class of persons, known by you to be affected by, or interested in, the questions presented in this petition.

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Description of a class of persons, if applicable. \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**10. Meeting.** Would you like to request a meeting with the Department and all intervenors to discuss the questions raised? The Department has the discretion to decline a meeting request.

Yes       No

**11. Signature.** If you are completing this form as an authorized representative for the Petitioner, you must include a copy of an executed IA 2848 Power of Attorney form or Representative Certification Form (14-108), 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 Petitioner, and will act only within my authority.

Signature (Petitioner or Authorized Representative of Petitioner): \_\_\_\_\_

Date: \_\_\_\_\_

Email: \_\_\_\_\_ Phone: \_\_\_\_\_

Petitioner's address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Authorized Representative's address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

To whom should communications be directed? \_\_\_\_\_

**Petitions for a declaratory order are subject to open records laws.** Your petition and any documents attached to your petition 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](http://revenue.iowa.gov/TBOR).

## Petition for a Declaratory Order Instructions

A declaratory order has the same status and binding effect as a final order issued in a contested case proceeding. A declaratory order is binding on the Department, the petitioner, and any intervenors. As to all other persons, a declaratory order serves only as precedent and is not binding on the Department. The issuance of a declaratory order constitutes final department action on the petition. A declaratory order, once issued, will not be withdrawn at the request of the petitioner. For more information, see Iowa Administrative Code rule 701—7.24.

**Section 2:** Provide the factual background of the requested order. The Department may refuse to issue a declaratory order if the facts are unclear, overbroad, insufficient, or otherwise inappropriate to issue an order upon. The facts must be clear, concise, and sufficient to demonstrate that the petitioner will be aggrieved or adversely affected by the failure of the Department to issue an order. The facts must also show the declaratory order is being used to plan future conduct, not to challenge a previous Department decision.

**Section 3:** Indicate the legal authorities relevant to your petition. The Department will not issue a declaratory order on the constitutionality of a statute.

**Section 4:** Provide the questions you want answered and your desired answers. Certain questions will not be answered including:

1. Questions outside the Department's jurisdiction.
2. Questions more properly decided in a different type of proceeding or by another body with jurisdiction over the matter.
3. Questions settled due to a change in circumstances.
4. Questions that are unclear, overbroad, insufficient, or otherwise inappropriate for a declaratory order.

**Section 7:** Indicate if you are currently under audit or investigation by the Department. The Department will not issue an order for questions currently under audit or investigation.

**Section 8:** Indicate if the issue is currently being considered in another proceeding. The Department will not answer questions also presented in a current rulemaking, contested case, or other Department or judicial proceeding that may definitively resolve them.

**Section 9:** Identify any other persons or class of persons affected by or interested in the questions presented in this petition. The Department will not issue a declaratory order determining the legal rights, duties, or responsibilities of other persons not a party to this petition.

**Section 11:** You may represent yourself in this matter. You may authorize a third party to act on your behalf by using the IA 2848 Iowa Power of Attorney Form. Some individuals have authority to act on behalf of a taxpayer outside of being granted that authority on an IA 2848 Iowa Power of Attorney Form (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 with this petition unless you already have one on file with the Department.

### Submit your petition for declaratory order:

Online at [govconnect.iowa.gov](https://govconnect.iowa.gov)

By email: [IDRHearings@iowa.gov](mailto:IDRHearings@iowa.gov)

By mail:

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

In person during regular business hours:

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

See [revenue.iowa.gov/law-policy/tax-guidance](https://revenue.iowa.gov/law-policy/tax-guidance) for more options for submitting your petition.