

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

IN THE MATTER OF:

Name(s): _____

**PETITION FOR
RULEMAKING**

Docket No. _____
(filled in by Department)

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

- 1. Statement of rulemaking action sought.** Provide a statement of the specific rulemaking action sought. Include the text or a summary of the contents of the proposed rule or amendment to a rule. If this is a petition to amend or repeal a rule, cite the relevant language of the particular portion or portions of the rule proposed to be amended or repealed.

- 2. Authority.** Cite any law relevant to the Department's authority to take the requested action or to the desirability of that action.

- 3. Argument in support.** Provide a brief summary of your arguments in support of the recommended action.

4. **Data.** Provide a brief summary of any data supporting the recommended action.

5. **Prior contacts with the Department.** Provide a complete history of any prior contacts between you and the Department relating to the activity affected by the proposed rulemaking, including audits, notices of assessment, refund claims, appeals, contested case hearings, or investigative reports within the last five years. Attach any described documents to this form.

6. **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:

7. **Meeting.** Would you like to request an informal meeting with the Department about the rulemaking request? The Department has the discretion to decline a meeting request.

☐ Yes ☐ No

8. **Additional information.** Provide any additional information relevant to this petition.

- 9. Signature.** If you are completing this form as an authorized representative for the taxpayer, 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 taxpayer, 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: _____

Rulemaking petitions 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.

The Department may deny a petition if all required information is not provided or if the petition does not substantially conform to the required form. Denial of a petition because all required information has not been provided or if the petition does not substantially conform to the required form does not preclude the filing of a new petition on the same subject when the new petition contains the required information and conforms to the required form.

Within 60 days after the filing of the petition, or within an extended period as agreed to by the petitioner, the Department must, in writing, either: (a) deny the petition and notify the petitioner of the Department's action and the specific grounds for the denial; or (b) grant the petition and notify the petitioner that the Department has instituted rulemaking proceedings on the subject of the petition. The petitioner shall be deemed notified of the denial of the petition or the granting of the petition on the date that the Department mails or delivers the required notification to the petitioner.

Section 9: 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 unless you already have one on file with the Department

For more information, see Iowa Administrative Code rule 701—3.6.

Submit Your Petition for Rulemaking:

Online: at govconnect.iowa.gov

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 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 for more options for submitting your petition.