



Use this form to request a jeopardy assessment bond under Iowa Code 422.30 and Iowa Administrative Code 701-11.7(2). This bond request form may not be filed before a timely appeal of the jeopardy assessment has been filed with the Department, in accordance with Iowa Administrative Code 701-Chapter 7. If the Department does not respond to this bond request in writing within ten days, the request is deemed rejected.

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"/> Drug Stamp        | <input type="checkbox"/> Other              |

Taxpayer name (as written on the assessment): \_\_\_\_\_

Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN), or Federal Employer Identification Number (FEIN): \_\_\_\_\_ IDR ID: \_\_\_\_\_

Letter ID (from the Notice of Assessment): \_\_\_\_\_

Permit number (if applicable): \_\_\_\_\_

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

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

Proposed bond amount: \_\_\_\_\_ Proposed bond type: ☐ Cash ☐ Surety

**Note:** The Department is not likely to accept amounts for less than the amount of the tax assessed.

#### Terms

I (We) understand that interest will continue to accrue at the statutory rate.

I (We) understand that if this bond request is approved by the Department the approval will not dismiss any collection actions by the Department for any unpaid tax liability that remains after a decision on the bond request.

I (We) understand that I (we) have no right to approval of this bond request. Any determination by the Department regarding this bond request is discretionary and shall be final and conclusive except in the case of fraud or mutual mistake of material fact.

I (We) understand that submitting this request and bond is not an admission of liability or appeal of the jeopardy assessment(s).

I (We) understand that I (we) must follow the normal procedures to appeal the jeopardy assessment(s).

I (We) understand that if this bond request is approved, such approval is conditioned upon posting of the approved bond in accordance with Iowa Administrative Code 701-11.7 within fifteen days from the date of the approval, or the bond will be deemed rejected and no bond will be allowed.

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

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

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

#### Submit the Jeopardy Assessment Bond Request Form:

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

By mail to:

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

In person during regular business hours:

Hoover State Office Building  
First Floor  
1305 E Walnut  
Des Moines, IA 50319

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