IOWA
Department of Revenue

Jeopardy Assessment Bond Request Form

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Use this form to request a jeopardy assessment bond under Iowa Code section 422.30 and Iowa Administrative Code rule 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. 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:

☐ Sales/Use ☐ Individual Income ☐ Corporation Income
☐ Withholding ☐ Drug Stamp ☐ Other (specify): _____

Taxpayer name (as shown 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

By mail to:
ATTN: Legal Services Division
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.