



Department of Revenue

## Business Income Refund Request

revenue.iowa.gov

Complete all sections on the form. Incomplete forms will not be accepted by the Iowa Department of Revenue (Department). See Page 2 for instructions.

### All refund claims must be mailed to:

Corporation Tax Return Processing  
Iowa Department of Revenue  
PO Box 10456  
Des Moines IA 50306-0456

Legal name: \_\_\_\_\_

Doing business as: \_\_\_\_\_

Current mailing address: \_\_\_\_\_

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

Federal Employer Identification Number (FEIN): \_\_\_\_\_

Email address of contact person: \_\_\_\_\_

### Check the box corresponding to the type of refund you are claiming.

☐ Corporate      ☐ S Corporation      ☐ Moneys & Credits      ☐ Franchise      ☐ Partnership

### Check the box corresponding to the reason you are claiming a refund, if applicable.

☐ Notification of an overpayment or excess credit      ☐ Self-assessed penalty was not due

☐ Carryforward originally requested      ☐ Closed account

☐ Other: \_\_\_\_\_

**Required:** Explain in detail the reason(s) a refund is requested \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

All refunds will be mailed to the address on file with the Department.

Iowa Code section 422.73 allows refund claims to be filed within three years after the tax payment became due, or one year after the tax payment was made, whichever is later.

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

Signature must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted. Incomplete forms or forms submitted without the required documentation may be denied by the Department.

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

Print name: \_\_\_\_\_ Title: \_\_\_\_\_

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

## Business Income Refund Request Instructions

### Tax types applicable to this form:

This form may be filed to claim a refund related to Corporate, Partnership, S Corporation, Franchise, and Monies and Credits.

**Business Entities:** Must provide Federal Employer Identification Number.

### Who must sign:

The claim must be signed by an officer or by another authorized representative of the entity. If an attorney or agent is filing the claim on behalf of the claimant, a power of attorney (original) authorizing the attorney or agent to sign must be submitted with the claim.

### Explanation of reason for claim:

#### Notification of an overpayment or excess credit:

You are in receipt of a letter from the Iowa Department of Revenue indicating that there is a credit balance on the tax period based on an adjustment made to the tax return by the Department.

**Self-assessed penalty was not due:** Payments were made for the indicated tax period which accounted for self-assessed penalties (ex: the IA 2220, late file and late pay penalties) or interest and the Department has determined the tax return was not subject to the self-assessed penalties or interest in the amounts indicated on the return. You received a notice regarding the credit balance and would like a refund instead of the credit carryforward that the letter indicated would be issued.

**Credit carryforward originally requested:** You originally requested an overpayment to be carried forward to the next tax period on the filed tax return. Credit carryforward amounts claimed on a return can only be changed within one year of the end of the tax year for which the overpayment was made.

**Closed Account:** The taxpayer has closed their account or withdrawn from the State of Iowa by filing a final return and inadvertently requested a credit carryforward or made an estimated payment for the next tax filing period and at this time are requesting those funds to be refunded.

### Questions?

Phone: 515-281-3114 or 800-367-3388

8:00 a.m. – 4:30 p.m. CT

Email: [idr@iowa.gov](mailto:idr@iowa.gov)