

**Who should use this form?**

Only use this form if your protest was dismissed as untimely or for failure to respond, and you want the Department to reinstate the protest. The decision whether to reinstate an untimely or dismissed protest is within the Department's discretion and may only be granted upon a showing of good cause.

**Do not use this form to argue the merits of your protest.**

The only information that is relevant to an application for reinstatement is the reason(s) why you did not timely file a protest or why you did not respond to the Department while your protest was pending. The Department will not consider any information relating to the merits of your protest, such as your disagreement with a Department decision, in determining whether or not to reinstate your protest. Failure to demonstrate good cause for missing the protest filing deadline or not responding to the Department while your protest was pending will result in automatic denial of this application.

**Applications for reinstatement are subject to open records laws.** This application and any documents attached to it, including your tax returns, 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 [tax.iowa.gov/audit-billing-and-collection-rights#appeal](http://tax.iowa.gov/audit-billing-and-collection-rights#appeal).

**Applications for reinstatement must be submitted no later than 30 days from the date the protest was dismissed.** An application for reinstatement is considered filed on the date of the postmark if mailed or on the date of receipt if hand or electronically delivered. If a dismissed protest concerned a tax liability owed to the Department, you may pay the liability owed, including penalty and interest due, and file a claim for a refund. If that refund is denied, you will have 60 days from the date of the denial letter to file a protest, pursuant to Iowa Code section 421.60(2)(h).

**Submitting Your Reinstatement**

Electronically:

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

By mail:

ATTN Hearings – Appeals Section  
Iowa Department of Revenue  
PO Box 14457  
Des Moines, IA 50306-3457

In person:

ATTN Hearings – Appeals Section  
Iowa Department of Revenue  
1305 E Walnut  
Des Moines, IA 50319

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

**IN THE MATTER OF:**

Name(s): \_\_\_\_\_

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

City: \_\_\_\_\_

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

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**REINSTATEMENT**

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

(Filled in by Department)

**Good cause.** Below, describe all of the relevant facts and circumstances that demonstrate why you did not file a protest on time or why you failed to respond to the Department with regard to your pending protest. ***Do not discuss the merits of your protest here; the merits of your protest will not be considered at this time.*** If needed, you may attach to this form additional pages and any documentation that supports the facts you allege below.

1. **Signature.** If you are completing this form as a designated Power of Attorney for the taxpayer, you must include a copy of an executed IA2848 Power of Attorney form.

Taxpayer or Power of Attorney

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

Printed name if Power of Attorney: \_\_\_\_\_

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

Spouse

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

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