

Check appropriate box for type of tax. Other tax types include Cigarette/Tobacco, Consumer's Use, Fiduciary, Franchise, Fuel, Inheritance, and Generation Skipping Transfer:

Sales

Individual Income

Corporation Income

Retailer's Use

Withholding

Other : _____

Taxpayer/Business name: _____

Address: _____

City: _____ State: _____ ZIP: _____

Permit/SSN/FEIN: _____ Account number (if billed): _____

Tax period(s): _____

1. Select Reason(s) for Waiver Number from the list on pg. 2: # _____
2. Attach documentation to support your waiver request. Supporting documentation must be included for reasons number 3 through 13.
3. Describe below why the penalty waiver reason(s) you selected applies.

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

Signature: _____ Contact name: _____

Phone number: _____

eMail: _____ Date: _____

Submit Waiver Request

Email: IDRAR@iowa.gov

Fax: 515-281-0763

Mail to: Iowa Department of Revenue Penalty Waiver

PO Box 10471

Des Moines, IA 50306-0471



1978629019999

Instructions for Penalty Waiver Request, page 2

Permit/SSN/FEIN: Enter the permit number, Social Security Number, or Federal Employer Identification Number for which penalty waiver is requested.

Account number: If you have been billed, enter the account number shown on the billing notice.

Reason(s) for Waiver Number: From the list of 13 penalty waiver reasons shown below, enter the number(s) of the waiver reason(s) applicable to your situation. Reasons 3 through 13 require supporting documentation.

1. Taxpayer timely pays at least 90% of the correct tax due: **A, B, C**
2. Taxpayer files a late return or deposit form but has 36 immediately prior months of timely filing history (semi-monthly, monthly & quarterly filers only) (not applicable to income tax, corporate tax, or franchise tax): **A**
3. Taxpayer, immediate family member, or responsible party dies: **A** (Additional requirements apply.)
4. Taxpayer, immediate family member, or responsible party becomes seriously ill or hospitalized: **A** (Additional requirements apply.)
5. Taxpayer's records are destroyed by fire, flood, or other act of nature: **A**
6. Taxpayer proves he or she relied on case-specific written advice from the Department of Revenue, Department of Transportation, county treasurer, or IRS: **A, B, C**
7. Taxpayer shows he/she relied on results of a previous audit: **A, B, C**
8. Taxpayer provides documented proof of substantial authority to support his/her particular position and that all facts and circumstances were disclosed on the return or deposit: **A, B, C**
9. Taxpayer provides proof that the return, deposit form, or payment was mailed on time and with proper postage but that it was incorrectly mailed to the IRS or other state or local governmental agency: **A, B**
10. Taxpayer proves before being contacted by the Department that the wrong permit holder paid the tax timely: **A, B**
11. Taxpayer discovers through the Department's self-audit program* that he/she failed to file: **A**
12. Taxpayer voluntarily files an amended return and pays all tax due before being contacted by the Department except under a Department self-audit program*: **B**
13. Taxpayer voluntarily provides a copy of the final disposition of a federal audit and files an amended return with payment within 180 days of final disposition of the federal audit or, in the case of a federal centralized partnership audit, the audited partnership or a direct or indirect partner voluntarily and timely complies with its reporting and payment requirements under section 422.25A, subsection 4 or 5: **B**

Penalty Type **A** – 10% Penalty for Failure to Timely File a Return

Penalty Type **B** – 5% Penalty for Failure to Timely Pay the Tax Due

Penalty Type **C** – 5% Penalty for Audit Deficiencies

NOTE: The 75% Penalty for Willful Failure to File a Return cannot be waived.

* A taxpayer involved with a self-audit program will receive a letter from the Department that will identify the audit as a self-audit program. The specific years will be identified. Any returns voluntarily filed that are not part of the self-audit program do not qualify for a waiver of penalty for this reason.

Documentation: Attach additional documentation to support your reason(s) for requesting a penalty waiver. Your request will be DENIED, if supporting documentation is not provided for reasons number 3 through 13.