

**Who should use this form?** Only use this form if your appeal was dismissed as untimely or for failure to pursue, and you want the Department to reinstate it. The decision to reinstate an appeal may only be granted under certain circumstances. For more information on this process and the requirements, see Iowa Administrative Code rule 701—7.12.

**Do not use this form to argue the merits of your appeal.** The only information that is relevant to an application for reinstatement is the reason(s) why you did not timely file an appeal or why you did not respond to the Department while your appeal was pending. The Department will not consider any information relating to the merits of your appeal, such as your disagreement with a Department decision, in determining whether or not to reinstate your appeal.

**Information to include in your application for reinstatement:**

**If your appeal was filed late and dismissed as untimely,** you must demonstrate that the Department failed to mail or personally deliver the notice of assessment, refund denial, or other notice of Department action or failed to furnish an explanation of the reasons for Department action as required by Iowa Code section 421.60(2)(b). See Iowa Administrative Code rule 701—7.12(1) for more information.

**If your appeal was under review but dismissed for failure to pursue,** you must demonstrate good cause for not responding to the Department while your appeal was pending. “Good cause” is defined in Iowa Rule of Civil Procedure 1.977. See Iowa Administrative Code rule 701—7.12(3) for more information.

**Applications for reinstatement are subject to open records laws.** This application and any documents attached to it 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/TBOR](http://tax.iowa.gov/TBOR).

**Applications for reinstatement must be submitted no later than 30 days from the date the appeal 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. Alternatively, if your dismissed appeal 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 an appeal, pursuant to Iowa Code section 421.60(2)(h).

**Submitting Your Application for Reinstatement**

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

See [tax.iowa.gov](http://tax.iowa.gov) for more options for submitting your application

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

In person:  
Iowa Department of Revenue  
1<sup>st</sup> Floor Hoover Building  
1305 E Walnut  
Des Moines, IA 50319

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

IN THE MATTER OF:

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

\_\_\_\_\_

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

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

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

REINSTATEMENT

Docket No.: \_\_\_\_\_  
(filled in by Department)

Appeal Docket Number: \_\_\_\_\_ Dismissal Date or Letter ID: \_\_\_\_\_

**Reason for Reinstatement.** Below, describe all of the relevant facts and circumstances that demonstrate why you did not file an appeal on time or why you failed to respond to the Department with regard to your pending appeal. See page 1 for additional information regarding the requirements for reinstatement. ***Do not discuss the merits of your appeal here; the merits of your appeal 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.

**Signature.** If you are completing this form as a representative for the taxpayer, you must include a copy of an executed IA 2848 Power of Attorney form or Representative Certification form, as applicable in Iowa Administrative Code rule 701—7.6, unless you already have one on file with the department.

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

Signature (Taxpayer or Authorized Representative):

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

Spouse's signature, if applicable:

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

Printed name of Taxpayer or Authorized Representative:

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Printed name of spouse, if applicable:

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Email:

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 Phone: 

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Spouse email address, if applicable:

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 Phone: 

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Mailing address:

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