

For expedited processing, you may submit a penalty waiver request online at GovConnectIowa (GCI). You can find a link and additional information about GCI at [tax.iowa.gov](http://tax.iowa.gov). Otherwise, check appropriate box for type of account/tax. Other tax types include but are not limited to Cigarette and Tobacco, Fiduciary, Franchise, Fuel, and Inheritance:

- Sales                       Individual Income                       Corporation Income   
Use                       Withholding                       Other : \_\_\_\_\_

Taxpayer name: \_\_\_\_\_

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

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

Contact name (See instructions): \_\_\_\_\_

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

Social Security Number (SSN): \_\_\_\_\_

or Individual Taxpayer Identification Number (ITIN): \_\_\_\_\_

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

Collections account number (if billed): \_\_\_\_\_

Tax period(s): \_\_\_\_\_

- Reason(s) for Waiver. Enter the code for the applicable reason(s) for waiver from the list in the instructions:  
# \_\_\_\_\_
- Documentation. Attach documentation to support your waiver request. Supporting documentation must be included for reason codes 3 through 15. Your request will be DENIED if supporting documentation is not provided.
- Explanation. Describe below why the penalty waiver reason(s) you selected applies. If you need more space, include additional pages.

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

**Submit Waiver Request**

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

Fax: 515-281-0763

Mail to: Iowa Department of Revenue Penalty Waiver  
PO Box 10465  
Des Moines, IA 50306-0465

The integrity and security of sending personal information via fax or email cannot be guaranteed. By submitting this form via fax or email, you agree to hold the Department harmless if a fax or an email results in third party access to the information.



## Instructions for Penalty Waiver Request, page 2

**Permit number/SSN/FEIN:** Enter the permit number, Social Security Number, or Federal Employer Identification Number for which penalty waiver is requested. You must submit a separate Penalty Waiver Request form for each penalty requested to be waived.

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

### Penalty Types:

Penalty Type **A** – 5% 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.

**Reason(s) for Waiver:** From the list of 15 penalty waiver reasons shown below, enter the code(s) of the waiver reason(s) applicable to your situation. Reasons 3 through 15 require supporting documentation. See Iowa Administrative Code chapter 701—10 for additional information.

1. Taxpayer timely pays at least 90% of the correct tax due (Not applicable to the penalty for failure to timely file by a specified business under Iowa Admin. Code r. 10.6(2)): **A, B, C**
2. Taxpayer has timely filed returns and timely paid all tax due for at least 36 months immediately prior to the tax period for which taxpayer is applying (not available for income tax, corporate tax, franchise tax, or annual sales tax or withholding filers): **A, B**
3. Taxpayer, immediate family member, or responsible party dies: **A, B**
4. Taxpayer, immediate family member, or responsible party becomes seriously ill or hospitalized: **A, B**
5. Taxpayer's records are destroyed by fire, flood, or other act of God: **A, B**
6. Taxpayer relied on case-specific written advice from the Iowa Department of Revenue (Department), Department of Transportation, county treasurer, or Internal Revenue Service: **A, B, C**
7. Taxpayer relied on results of a previous audit: **A, B, C**
8. Taxpayer provides documented proof of substantial authority to support position and that all facts and circumstances were disclosed on the return: **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 taxpayer 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**
14. Taxpayer is required to pay the tax by electronic funds transfer, and the availability of funds is delayed due to reasons beyond the control of the taxpayer: **A, B**
15. The sole reason for the taxpayer's failure to timely file or pay an Iowa inheritance tax return is due to a beneficiary's decision to disclaim property or disclaim an interest in property from the estate and the Iowa inheritance return is filed and all Iowa inheritance tax is paid to the Department within the later of nine months from the date of death or 60 days from the delivery or filing date of the disclaimer: **A, B**.

\*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.