

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

IN THE MATTER OF:

Name(s): _____

Address: _____

City: _____

State: _____ ZIP: _____

Appeal

Docket No. _____
(filled in by Department)

1. Department Action you are appealing. Attach a copy of the documented Department Action identified below. The law limits the types of Department actions that may be appealed or challenged and the time period to appeal or challenge a Department action. Refer to the letter that you received for specific information. Complete all that apply.

- Notice of Assessment Date: _____
- Denial/Reduction of Tax Credit Date: _____
- Denial/Reduction of Refund Date: _____
- Final Notice of Adjustment Date: _____
- Denial of Penalty Waiver Date: _____
- Denial/Reduction of Credit Carry Forward Date: _____
- Innocent Spouse Determination Date: _____
- Other (specify): _____ Date: _____

Letter ID/DLN, if known: _____

If you did not timely appeal an assessment, and checked "Denial/Reduction of Refund" above, provide the following:

Date assessment was paid (if applicable): _____

Date you filed your refund claim: _____

- Check here if you are filing an appeal because the Department has not made a determination in your claim for refund and more than 6 months have passed since the refund was requested.

2. Claim information. Provide the following information relating to your claim(s).

Tax period(s) at issue: _____

Tax Type(s) (check all that apply):

- Individual income Sales/use/excise Property Franchise
 Corporate income Partnerships/S-Corp Withholding Inheritance
 Tax credits Fiduciary Other (Specify): _____

Dollar amount(s) at issue: \$ _____

3. Alleged errors. List below each error you believe the Department made with respect to the Department Actions selected in section 1. If needed, you may attach additional pages to this form.

Error 1: _____

Relevant Facts:

Relevant Rules/Statutes: _____

Error 2: _____

Relevant Facts:

Relevant Rules/Statutes: _____

4. Supporting Documents. If there are any records or documents that were not presented to the Department prior to filing this appeal that you would like the Department to consider, **describe them below** and **attach copies of them to this form**.

5. Additional information. Provide any additional information you believe is important to your appeal. If needed, you may provide this information on separate pages and attach them to this form.

6. Relief requested. Indicate the relief you are seeking. Be specific and include all demands for relief.

7. Request for expedited hearing schedule. Pursuant to Iowa Administrative Code rule 701—7.13(1), a taxpayer may request an expedited hearing schedule to more quickly resolve an appeal. Expedited proceedings before an administrative law judge are **final** and **may not be appealed** to the Director or any court. The taxpayer and the Department both must agree to an expedited hearing schedule.

Check this box if you request an expedited schedule. Checking this box does not automatically expedite this appeal. Department staff will discuss expedited proceedings with you at a later date.

8. Signature. If both spouses intend to appeal, both spouses must sign below. If you are completing this form as a designated Power of Attorney for the taxpayer, you must include a copy of an executed IA 2848 Power of Attorney form or Representative Certification Form as applicable 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 Authorized Representative:

Email address:

_____ Phone: _____

Spouse email address:

_____ Phone: _____

Address:

Instructions

Many Department actions, such as assessment notices and refund claim denials, have a 60-day appeal period. However, some department actions may have a shorter appeal period. Refer to the specific Department correspondence for more information on the applicable appeal period. An appeal is considered filed on the date of the postmark if mailed or on the date of receipt if hand or electronically delivered.

Section 1: List the date of the Department Action (e.g. date of the assessment notice, refund claim denial letter, etc.). Attach a copy of the notice of assessment or other Department determination that you wish to appeal.

Section 2: Indicate the tax period at issue in this appeal. You may indicate more than one tax period. If you are appealing the entire tax assessed, include this dollar amount. If it is a refund claim, include the amount of the refund. If your appeal concerns only a portion of the assessment (or other determination), such as the penalty amount, please specify this amount.

Section 3: State why you believe the Department Action was in error. Your response to this section should focus on the facts of what occurred, and not on your interpretation and application of the law. To the best of your ability, provide the statutory or regulatory provisions that support your position.

Section 4: If you have records or documents that you believe support your appeal that you have not previously provided to the Department, you may describe those documents and attach copies to this appeal.

Section 5: Provide any other information that you believe is relevant to your appeal.

Section 6: State the relief you are seeking, such as cancellation of an assessment, grant of a refund, litigation costs, etc. Be as specific as possible.

Section 7: Choosing an expedited hearing schedule may result in a faster resolution of your appeal. However, in doing so, you waive important rights pertaining to your case, such as the right to appeal. The Department may refuse to consent to an expedited hearing schedule. Refer to Iowa Administrative Code rule 701—7.13(1) for more information.

Section 8: You may represent yourself in this appeal. You may authorize a third party to act on your behalf by using the IA 2848 Iowa Power of Attorney Form. Some individuals have authority to act on behalf of a taxpayer outside of being granted that authority on an IA 2848 Iowa Power of Attorney Form (e.g. authority as a guardian, conservator, or executor). Those

individuals must certify their authority using the Representative Certification Form (14-108). If the taxpayer is a corporation, association, partnership or other entity and an officer or employee of the taxpayer is seeking to act as the taxpayer's representative, the officer or employee must establish their authority to act on behalf of the taxpayer using the Representative Certification Form (14-108). You must include the applicable form unless you already have one on file with the Department.

Note: Any individual you appoint may represent you during the informal stage of the appeals process. Only those individuals listed in rule 701—7.6(8) may represent a taxpayer in a contested case proceeding following the Department's denial of an appeal. Pursuant to Department rules, you may appoint or change representatives at any time.

Appeals are subject to open records laws. Your appeal and any documents attached to your appeal 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/TBOR.

Submitting Your Appeal:

Submit by email:

IDRHearings@iowa.gov

Submit by mail:

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

Submit in person:

Iowa Department of Revenue
1st Floor Hoover Building
1305 E Walnut
Des Moines, IA 50319

See tax.iowa.gov/TBOR for more options for submitting your appeal.