

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

IN THE MATTER OF:

Name(s): _____

Address: _____

City: _____

State: _____ ZIP: _____

**PETITION FOR
RULE WAIVER**

Docket No. _____
(filled in by Department)

If needed, you may attach additional pages to this form.

1. Tax type at issue. Check all that apply:

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

2. Waiver requested. Provide a description of the waiver requested, including the precise scope and operative period for which you want the waiver to extend. Include a description and citation of the rule or rule provisions from which a waiver is being requested.

Relevant facts: _____

Relevant rule or rule provision: _____

3. Prior contacts with the Department. Provide a complete history of any prior contacts between you and the Department relating to the activity affected by the proposed waiver, including audits, notices of assessment, refund claims, appeals, contested case hearings, or investigative reports relating to the activity within the last five years. Attach any described documents to this form.

4. Similar cases. Provide any information you have about the Department's treatment of similar cases.

5. Interested parties. Provide contact information for the following people:

Any public agency or political subdivision which might be affected by the granting of a waiver:

Name: _____
Address: _____
City: _____ State: _____ Zip: _____
Phone: _____

Any person or entity that would be adversely affected by the granting of the waiver:

Name: _____
Address: _____
City: _____ State: _____ Zip: _____
Phone: _____

Any person with knowledge of the relevant facts relating to the proposed waiver. Provide any signed release of information forms that may be necessary to authorize any person with knowledge of relevant facts to furnish the Department with information relating to the waiver:

Name: _____
Address: _____
City: _____ State: _____ Zip: _____
Phone: _____

6. Signature. If you are completing this form as an authorized representative 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 (Petitioner or Authorized Representative of Petitioner):

Date: _____

Email: _____ Phone: _____

Petitioner's address: _____

City: _____ State: _____ Zip: _____

Authorized Representative's address: _____

City: _____ State: _____ Zip: _____

To whom should communications be directed? _____

Case number or state identification number: _____

Waiver petitions are subject to open records laws. Your petition and any documents attached to your petition 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

Instructions

A waiver petition can be submitted to request that a discretionary rule or provision of a discretionary rule not be applied.

Only discretionary rules may be waived. Discretionary rules are those that result from a delegation by the legislature to the Department to create a binding rule to govern a given issue or area. Discretionary rules do not interpret any statutory provision of the law promulgated by the legislature. An interpretive rule cannot be waived.

The director may only issue a waiver if: (1) the legislature has delegated authority to justify the action, and (2) the waiver is consistent with statutes and other provisions of law. No waiver from any mandatory requirement imposed by statute may be granted.

In addition to the requirements above, a successful rule waiver petition must meet the following criteria: (1) the waiver would not prejudice the substantial legal rights of any person; (2) the rule or provisions of the rule are not specifically mandated by statute or another provision of law; (3) the application of the rule provision would result in an undue hardship or injustice to the petitioner; and (4) substantially equal protection of public health, safety, and welfare will be afforded by means other than that prescribed in the rule or rule provision for which the waiver is requested.

Granted waivers are temporary unless sufficient evidence is provided that a temporary waiver would be impracticable. There is no automatic renewal of waivers. For more information about petitions for rule waivers, consult Iowa Administrative Code rule 701—7.28.

Section 2: Provide a description of the specific waiver being requested. Include the relevant facts that you believe justify the waiver and a citation to the relevant rule. An order granting a rule waiver will be effective for twelve months unless otherwise provided by the director.

Section 5: Identify any other individuals or class of individuals affected by or interested in the waiver. The Department will not issue a waiver petition that will prejudice the substantial legal rights of another person.

Section 6: You may represent yourself in this matter. 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.

Submitting your waiver petition:

Submit electronically: 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/law-policy/tax-guidance for more options for submitting your petition.