



A waiver or variance petition can be submitted to request that a discretionary rule or provision of a discretionary rule not be applied. The Iowa Legislature passes laws in the form of statutes. Iowa Courts impact Iowa statutes by making rulings on cases. In turn, the Department makes and amends rules that interpret and implement those statutes and court cases. These types of rules are called interpretive rules. A waiver or variance cannot be granted by the Department for these types of rules.

However, the Iowa Legislature and courts also grant the Department the authority to draft rules that do not interpret legislation. Authority is given by the legislature or the courts to the Department to draft rules in areas when the courts or legislature did not provide specific guidelines for implementation or administration. These rules are called discretionary rules. These types of rules are subject to Department waiver or variance.

To request a waiver or variance from a discretionary rule, certain information must be submitted to the Department and a taxpayer must meet specific criteria to be considered eligible for a waiver or variance. Below is a form to complete for requesting a waiver or variance. This form requests specific information from the taxpayer for accurate and efficient processing of the petition.

A petition for waiver or variance must contain all of the following, where applicable and known to the petitioner:

Name of Petitioner: _____ Docket No.: _____

Telephone Number: _____ SSN or FEIN: _____

Address of Petitioner: _____

Rule from which requesting waiver or variance: _____

I would like a full waiver: _____

(Include length of time and tax periods you would like the waiver to be in effect.)

I would like a partial waiver: _____

(Include length of time and tax periods you would like the waiver to be in effect.)

Please state relevant facts for why the Petitioner deserves this waiver or variance:

Signature of Petitioner: _____

(By signing, the Petitioner is attesting to the accuracy of the facts.)

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Does the Petitioner have any prior activity with the Department in regard to this request for waiver or variance?

Yes No

If yes, please describe: (such as audits, notices of assessment, refund claims, contested case hearings, or investigative reports relating to this activity for the past 5 years.)

Does the Petitioner know of any cases of waivers that are either already decided or applied for with the Department that are similar to this request for waiver or variance? Yes - List cases below. No

Please provide the names, addresses, and phone numbers for those persons or organizations that will be adversely affected by the granting of this waiver or variance, including any public agency or political subdivision:

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Please provide the names, addresses, and phone numbers for those persons or organizations that have knowledge of relevant facts of this waiver or variance:

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Petitioners must obtain a signed release from persons or organizations with knowledge of relevant facts for this waiver or variance.

If the Petitioner wants identifying details deleted from the public file and the deletions are authorized by statute, each detail must be listed with the statutory authority for the deletion.

Name of Petitioner: _____

(Please Print)

By signing this document below, the Petitioner is attesting to the truth and accuracy of the information set forth in this document.

Signature of Petitioner: _____ Date: _____

MAIL TO: Policy Section, Iowa Department of Revenue, PO Box 14457, Des Moines IA 50306 - 3457