

Sales Individual Income Corporation Income
Retailer's Use Withholding Other _____

Taxpayer/Business Name _____

Permit/SSN/FEIN _____

Address 1 _____

Tax Period(s) _____

Address 2 _____

Account Number (if billed) _____

City, State, Zip _____

From the list of 13 penalty waiver reasons authorized by law, shown on page 2, give the number(s) of the waiver reason(s).

Reason(s) for Waiver Number _____

Describe below why the penalty waiver reason(s) you selected applies. If additional documentation is required to prove your reason(s) for requesting a waiver, it must be attached or your waiver request will be denied.

Signature _____

Contact Name _____

Phone Number or Email _____ Date _____

Submit Waiver Request

Email: IDRAR@iowa.gov
Fax: 515-281-0763
Mail: Iowa Department of Revenue
Penalty Waiver
PO Box 10471
Des Moines, IA 50306-0471

Instructions for Penalty Waiver Request

Tax Type: Check appropriate box for type of tax. Other tax types include Cigarette/Tobacco, Fuel, Franchise, Consumer's Use, Inheritance, Fiduciary, Generation Skipping Transfer, and Environmental Protection Charge.

Name/Address Information: Enter the name and address on the lines provided.

Permit/SSN/FEIN: Enter the permit number, Social Security Number, or Federal Employer Identification Number for which penalty waiver is requested.

Tax Period(s): Enter the tax period(s) for which penalty waiver is requested.

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

Reason(s) for Waiver Number: From the list of 13 penalty waiver reasons shown below, enter the number(s) of the waiver reason(s) applicable to your situation.

Penalty Type **A** – 10% 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

1. Taxpayer timely pays at least 90% of the correct tax due: **A, B, C**
2. Taxpayer files a late return or deposit form but has 36 immediately prior months of timely filing history (semi-monthly, monthly & quarterly filers only; not applicable to income tax): **A**
3. Taxpayer, immediate family member, or responsible party dies: **A** (Additional requirements and written evidence are required.)
4. Taxpayer, immediate family member, or responsible party is seriously ill or hospitalized: **A** (Additional requirements and written evidence are required.)
5. Taxpayer's records are destroyed by fire, flood, or other act of nature: **A**
6. Taxpayer proves he or she relied on written advice from the Department, Department of Transportation, county treasurer, or IRS: **A, B, C**
7. Taxpayer shows he/she relied on results of a previous audit: **A, B, C**
8. Taxpayer provides documented proof of substantial authority to support his/her particular position and that all facts and circumstances were disclosed on the return or deposit: **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 he/she 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 written proof of a federal audit and files a return with payment within 60 days of completion of the federal audit: **B**

* A taxpayer involved with a self-audit program will receive forms 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.

Description: Describe why the reason(s) for waiver selected fits your situation. Attach additional documentation required to prove your reason(s) for requesting a penalty waiver.

Signature/Date: Sign and date the penalty waiver request.