



Penalty Waiver Request

(Sales, Retailers Use, Consumer's Use, Withholding, Cigarette/Tobacco, & Motor Fuel)

LEGAL NAME	BUSINESS TRADE NAME
ADDRESS 1	CONTACT NAME FOR QUESTIONS
ADDRESS 2	DAYTIME PHONE NUMBER
CITY, STATE, ZIP	E-MAIL

Permit #: _____ Tax Period(s): _____

Collection Account # (if you have been billed): _____

Check which of the following penalty types you are asking to be waived (see instructions on page 2):

- 10% Penalty for Failure to Timely File a Return (Penalty Type A)
- 5% Penalty for Failure to Timely Pay the Tax Due (Penalty Type B)
- 5% Penalty for Audit Deficiencies (Penalty Type C)

NOTE: The 75% Penalty for Willful Failure to File a Return cannot be waived

From the list of 13 penalty waiver reasons authorized by law, shown on page 2, give the number(s) of the waiver reason(s) and why the reason(s) fits your situation. **If none of the waiver reasons fit your case, the penalty cannot be waived.**

Reason(s) for Waiver # _____

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

Date

Submit this waiver request:

By e-Mail: Dennis.kyle@iowa.gov (Fill out and save to your computer and submit as an e-mail attachment. You must use the free Adobe Reader Version 11 to save a fillable form .)

By FAX: 515-281-0763

By Mail: Iowa Department of Revenue
Penalty Waiver
PO Box 10471
Des Moines, IA 50306-0471

Instructions for Penalty Waiver Request

Name / Address / Contact Information: Enter the names, address, and contact information in the boxes provided.

Permit #: Enter the permit or license number for which penalty waiver is requested.

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

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

Penalty Types: Place a checkmark on the line next to the penalty type for which penalty waiver is requested.

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

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.

Iowa law authorizes penalty waiver for the following reasons ONLY

The letter(s) following each reason indicates which of the three penalty types may be waived for that reason.

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.