

**701—8.2(17A) Official forms.** The department and the director have developed and provide or prescribe many official forms designed to help persons exercise their rights and discharge their duties under the tax laws and rules, to explain tax laws and rules, to assist in the administration of tax laws and rules, and to assist in general financial administration. Communications with the department, for which official forms have been created, shall be carried out using those forms or approved substitutes. Each direction of every instruction contained within or accompanying official forms shall be followed and each question within or accompanying every form shall be answered as if the instructions and forms were contained in these rules.

Copies of all official forms, instructions and communication formats may be obtained from the Iowa Department of Revenue, Taxpayer Services Section, Hoover State Office Building, Box 10457, Des Moines, Iowa 50306; from the department's various field offices located throughout the state; by telephoning (800)367-3388 or (515)281-3114 (for large orders of forms: (515)281-5370); or by faxing (515)242-6040 or by using the fax-on-demand system (800)572-3943.

**8.2(1) Nature of official forms.** Most, but not all, official forms are on paper. As prescribed by the director, communication means other than paper documents may be used for official forms.

**8.2(2) Mailing addresses.** The following post office box numbers should be used when corresponding with the department. All addresses are completed: Des Moines, Iowa 50306.

Box Number	Addressee
10411	Withholding — Other than High Dollar
10412	Sales Tax Returns — Other than High Dollar
10413	Revenue Operations <ul style="list-style-type: none"> <li>Real Estate Transfer</li> <li>Accounts and Finance</li> <li>Receiving Unit</li> <li>Records</li> <li>Electronic Funds Transfer Registration</li> <li>Treasurers' Monthly Use Tax</li> <li>Franchise Estimates</li> <li>Cigarette Tax Inventories</li> </ul>
10455	Insurance
10456	Compliance Division <ul style="list-style-type: none"> <li>Examination Section</li> <li>Investigative Audit</li> <li>Audit Services</li> <li>Motor Fuel Refund</li> <li>Cigarette and Tobacco</li> <li>Tax Returns and General Mail</li> </ul>
10457	Technical Services <ul style="list-style-type: none"> <li>Policy</li> <li>Taxpayer Services</li> </ul>
10458	Field Services

10459	Property Tax Credit Rent Reimbursement
10460	Department of Revenue Administration Information and Management Services Local Government Services Clerk of the Hearing Section
10462	Sales Tax Return — High Dollar
10463	Withholding — High Dollar
10464	Collections
10466	Individual Estimates
10467	Fiduciary and Inheritance
10468	Corporation Tax Corporation Returns Corporation Estimates
10469	Consumer Use Tax
10470	Retailers' Use Tax
10471	Accounts Receivable Pre-edit Collections
10472	Priority Handling Hearing Officer Cigarette Stamp Orders

This rule is intended to implement Iowa Code paragraph 17A.3(1) "b."