

701—8.2 (17A,421) Department forms.

8.2(1) *Generally.* The department and the director have developed and provide or prescribe department 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. Department forms may be available in electronic format, on paper, or in other formats as prescribed by the director. Communications with the department, for which department forms have been created, shall be carried out using those forms or substitute forms. Each direction of every instruction contained within or accompanying department 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.

8.2(2) *Obtaining department forms.* Department forms and instructions may be obtained from the Iowa Department of Revenue, Policy and Communications Division, Hoover State Office Building, P.O. Box 10457, Des Moines, Iowa 50306; by telephoning (800)367-3388 or (515)281-3114; or on the department's Web site at <https://tax.iowa.gov/>.

8.2(3) *Filing department forms.* A department form may be filed with the department as directed on the department form or in the corresponding instructions. Filing a department form using any other method requires prior approval from the department. Attempting to file a department form using an unapproved method may, at the discretion of the director, result in the rejection of the form and all information contained therein.

8.2(4) *Removable media and electronic reporting.* Submitting a department form on removable media, such as compact disc, requires prior approval from the department. No prior approval is necessary for electronic reporting when the reporting is in accordance with department policy. Any electronic reporting of a department form requires department approval, unless otherwise authorized. Additional information regarding electronic reporting is available at Processing Services, P.O. Box 10413, Des Moines, Iowa 50306; or by e-mail at IDRSubForms@iowa.gov.

This rule is intended to implement Iowa Code sections 17A.3(1) "b" and 421.14.

[**ARC 9875B** , IAB 11/30/11, effective 1/4/12; **ARC 0398C** , IAB 10/17/12, effective 11/21/12; **ARC 1303C** , IAB 2/5/14, effective 3/12/14; **ARC 2915C** , IAB 1/18/17, effective 2/22/17]