

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, 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 (for large orders of forms: (800)532-1531); by faxing (515)242-6040 or on the department's Web site at www.iowa.gov/tax.

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.

<u>Box Number</u>	<u>Addressee</u>
1792	Motor Vehicle Fuel Tax Returns
9187	Individual Income Tax Returns
10330	Central Collections Unit
10411	Withholding Tax Payments Verified Summary of Payments
10412	Sales and Use Tax Returns and Payments
10413	Franchise Tax Returns and Estimated Payments

<u>Box Number</u>	<u>Addressee</u>
10455	Insurance Premiums Tax Household Hazardous Materials Environmental Protection Charge
10456	Tax Management Division, Compliance Services Income Tax
10457	Policy and Communications Division
10459	Property Tax Rent Reimbursement Claims
10460	Internal Services Division Process Improvement and Innovation Division
10465	Tax Management Division, Business and Excise Tax
10466	Individual and Corporation Income Tax Estimated Payments
10467	Fiduciary and Inheritance Tax
10468	Corporation Income Tax Returns
10469	Property Tax
10470	Registration Services
10471	Accounts Receivable
10472	Cigarette and Tobacco Tax
10486	Property Assessment Appeal Board
14454	Tax Management Division, Field Audit
14457	Audit Services Section Hearings Section
14461	Research and Analysis Division

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

[**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]