

701—8.4 (17A) Description of forms. Forms prescribed by the director can be divided into those required for the administration of various taxes and those required for administrative systems other than tax-related.

8.4(1) Tax forms. Taxes administered by the department that require forms are listed in the following lettered paragraphs:

a. Corporate income return systems include forms designed by the department as well as forms used in federal tax administration. Approved substitute forms may be used for returns.

b. Corporate income tax field and office audit systems, related field collections systems, and the corporate tax error resolution system have forms designed by the department. Approved substitute forms may be used.

c. Franchise tax returns include forms designed by the department as well as forms used in federal tax administration. Approved substitute forms may be used for returns.

d. Franchise audit and collection systems have forms designed by the department. Approved substitute forms may be used.

e. Corporate and franchise estimated tax systems have forms designed by the department. Approved substitute forms may be used.

f. Individual and fiduciary income returns include forms designed by the department as well as forms used in federal tax administration. Approved substitute forms may be used for returns.

g. Individual and fiduciary income tax field and office audit systems and related field collections systems have forms designed by the department. Approved substitutes may be used.

h. New jobs tax credit system has forms designed by the department. Approved substitute forms may be used.

i. Individual income tax withholding payment voucher systems have forms designed by the department. Approved substitute forms may be used.

j. IA-W4 system, declaration of estimated tax, and withholding penalty waiver systems have forms designed by the department. Approved substitutes may be used.

k. Sales and use tax returns and payment voucher systems have forms designed by the department. Approved substitute forms may be used in limited situations.

l. Local option sales and services tax and hotel/motel tax systems have forms designed by the department. Approved substitute forms may be used in limited situations.

m. Field and office audit and collections systems for sales and use tax, sales tax refund examination system, industrial machinery, equipment, and computer refund systems, and sales and use tax penalty waiver systems have forms designed by the department. Approved substitute forms may be used.

n. Motor fuel tax returns systems have forms designed by the department. Approved substitute forms may be used.

o. Special fuel tax returns systems have forms designed by the department. Approved substitute forms may be used.

p. Motor fuel tax and special fuel tax error resolution systems and related field and office audit and collection systems have forms designed by the department. Approved substitute forms may be used.

q. Inheritance, generation skipping transfer, qualified use inheritance, and estate tax returns systems have forms designed by the department. Approved substitute forms may be used.

r. Inheritance, generation skipping transfer, qualified use inheritance and estate tax field and office audit systems, and related field collections systems have forms designed by the department. Approved substitute forms may be used.

s. Cigarette and tobacco tax systems with related office and field audit and field collection systems have forms designed by the department. Approved substitute forms may be used.

t. Property assessor and deputy assessor examination records systems have forms designed by the department. Approved substitute forms may be used.

u. Central property tax assessments system has forms designed by the department. Approved substitute forms may be used.

v. Elderly credit mobile home, Iowa disabled and senior citizen property tax, and special assessment credit systems have forms designed by the department. Approved substitute forms may be used.

w. Environmental protection charge systems have forms designed by the department. Approved substitute forms may be used.

x. Excise tax on unlawful dealing in certain substances system has forms designed by the department. Approved substitute forms may be used.

y. Taxpayer contact systems have forms designed by the department. Approved substitute forms may be used.

z. Federal and state exchange of information systems have forms designed by the department as well as others. Approved substitute forms may be used.

aa. Accounts receivable notices system has forms designed by the department. No substitute forms may be used.

bb. The department shall provide the taxpayer a statement of the rights of a taxpayer and obligations of the department during an audit, procedures by which a taxpayer may appeal an adverse decision of the department, and procedures which the department uses to enforce the tax laws. No substitute form may be used.

8.4(2) Other forms. Rescinded IAB 4/14/04, effective 5/19/04.

This rule is intended to implement Iowa Code paragraph 17A.3(1) "b" and sections 421.7 and 422.21.

[ARC 9875B, IAB 11/30/11, effective 1/4/12]