

223—48.37(303,404A) Appeals. Any person wishing to contest an application denial, the amount of the tax credit award, award revocation, or any department action that entitles the person to a contested case proceeding shall file an appeal, in writing, within 30 days of the department action giving rise to the appeal. Any person who does not seek an appeal within 30 days of the department action that gives rise to a right to a contested case proceeding shall be precluded from challenging the department action. Appeals will be governed by the procedures set forth in this rule, together with the process set out in Iowa Code sections 17A.10 to 17A.19. Challenges to an action by the department of revenue related to tax credit transfers, claiming of tax credits, tax credit revocation, or repayment or recovery of tax credits must be brought pursuant to department of revenue 701—Chapter 7.

48.37(1) Contents. The appeal shall contain the following in separate numbered paragraphs:

- a.* A statement of the department action giving rise to the appeal.
- b.* The date of the department action giving rise to the appeal.
- c.* Each error alleged to have been committed, listed as a separate paragraph. For each error listed, an explanation of the error and all relevant facts related to the error shall be provided.
- d.* Reference to the particular statutes, rules, or agreement terms involved, if known.
- e.* A statement setting forth the relief sought.
- f.* The signature of the person or that person's representative and the mailing addresses, telephone numbers, and e-mail addresses of the person and the person's representative.

48.37(2) Contested case proceedings. The presiding officer in any contested case proceeding shall be an administrative law judge who specializes in tax matters.

[ARC 1970C, IAB 4/15/15, effective 5/20/15]