

**701—7.5(17A) Form and style of documents.**

**7.5(1)** *Requirements applicable to all filings under this chapter:*

*a. Signatures.* Signatures must meet the requirements of 701—subrule 8.2(6). The signature shall constitute a certification that the signer has read the document; that, under penalty of perjury, the signer declares that to the best of the signer's knowledge and belief, the information contained in the document is true, correct, and complete; and that no statement contained in the document is misleading.

*b. Citations.* Citations may be italicized or underlined.

**7.5(2)** *Paper.* Any paper documents that are allowed or required to be submitted by this chapter must:

*a.* Be clear and legible.

*b.* Be on white paper.

*c.* Be on the applicable department appeal, application for reinstatement, or petition form available on the department's forms website [tax.iowa.gov/forms](http://tax.iowa.gov/forms) under the category "Applications and Other" or, if not on the department's form, include a proper caption on the first page.

*d.* Include a signature.

*e.* Include copies as herein provided or as specified in other applicable rules.

**7.5(3)** *Email.* Any documents allowed or required to be filed by email under this chapter must be:

*a.* A document in PDF, Microsoft Word, Microsoft Excel, or image format that complies with subrules 7.5(1) and 7.5(2), or

*b.* The body of an email that meets all of the requirements of subrules 7.5(1) and 7.5(2).

**7.5(4)** *GovConnectIowa.* Any documents allowed or required to be filed through GovConnectIowa under this chapter must be:

*a.* A document in PDF, Microsoft Word, Microsoft Excel, or image format that complies with subrules 7.5(1) and 7.5(2) that is properly uploaded and properly submitted through GovConnectIowa.

*b.* Completed and submitted on the applicable form provided on GovConnectIowa.

This rule is intended to implement Iowa Code chapters 17A and 554D and sections 421.17 and 421.27A.

[ARC 5940C, IAB 10/6/21, effective 11/10/21]