

701—8.4(17A) Description of forms.

8.4(1) *Tax forms.* Taxes administered by the department that require forms are as follows:

- a.* Corporate income return systems use 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 use forms designed by the department. Approved substitute forms may be used.
- c.* Franchise tax returns use 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 use forms designed by the department. Approved substitute forms may be used.
- e.* Corporate and franchise estimated tax systems use forms designed by the department. Approved substitute forms may be used.
- f.* Individual and fiduciary income returns use 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 use forms designed by the department. Approved substitutes may be used.
- h.* New jobs tax credit systems use forms designed by the department. Approved substitute forms may be used.
- i.* Individual income tax withholding payment voucher systems use forms designed by the department. Approved substitute forms may be used.
- j.* IA-W4, declaration of estimated tax, and withholding penalty waiver systems use forms designed by the department. Approved substitutes may be used.
- k.* Sales and use tax payment vouchers and annual returns use 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 use 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 systems; industrial machinery, equipment, and computer refund systems; and sales and use tax penalty waiver systems use forms designed by the department. Approved substitute forms may be used.
- n.* Motor fuel tax systems use forms designed by the department. Approved substitute forms may be used.
- o.* Special fuel tax systems use 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 use forms designed by the department. Approved substitute forms may be used.
- q.* Inheritance and qualified use inheritance tax systems use forms designed by the department. Approved substitute forms may be used.
- r.* Inheritance and qualified use inheritance tax field and office audit systems and related field collections systems use 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 use forms designed by the department. Approved substitute forms may be used.
- t.* Property assessor and deputy assessor examination records systems use forms designed by the department. Approved substitute forms may be used.
- u.* Centrally assessed property tax systems use forms designed by the department. Approved substitute forms may be used.
- v.* Mobile, manufactured, and modular home reduced tax rate systems; Iowa elderly and disabled property tax credit and rent reimbursement systems; and special assessment credit systems use forms designed by the department. Approved substitute forms may be used.
- w.* Environmental protection charge systems use forms designed by the department. Approved substitute forms may be used.

- x. Excise tax on unlawful dealing in certain substances systems use forms designed by the department. Approved substitute forms may be used.
- y. Taxpayer contact systems use forms designed by the department. Approved substitute forms may be used.
- z. Federal and state exchange of information systems use forms designed by the department as well as others. Approved substitute forms may be used.
 - aa. Accounts receivable notices systems use forms designed by the department. Developers may not provide a substitute accounts receivable notice.
 - bb. The department provides a taxpayer bill of rights, which sets forth 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. Developers may not provide a substitute taxpayer bill of rights.

8.4(2) Reserved.

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

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