

**701—7.21(17A) Application for rehearing.** Any party to a contested case may file an application with the director for a rehearing in the contested case with the clerk in one of the manners described in subrule 7.3(1), stating the specific grounds therefor and the relief sought. The application must be filed within 20 days after the final order is issued. A copy of such application shall be timely served by the applicant on all parties in conformity with rule 701—7.3(17A). The director shall have 20 days from the filing of the application for rehearing to grant or deny the application. If the application for rehearing is granted, a notice will be served on the parties stating the time and place of the rehearing. An application for rehearing is deemed denied if not granted by the director within 20 days after filing.

**7.21(1)** The application for rehearing shall contain a caption in the following form:

BEFORE THE DEPARTMENT OF REVENUE  
HOOVER STATE OFFICE BUILDING  
DES MOINES, IOWA

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IN THE MATTER OF _____ (state taxpayer's name and address and designate type of proceeding, e.g., income tax refund claim)	* * * *	APPLICATION FOR REHEARING Docket No. _____
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**7.21(2)** The application for rehearing shall substantially state in separate numbered paragraphs the following:

- a.* Clear and concise statements of the reasons for requesting a rehearing and each and every error that the party alleges to have been committed during the contested case proceedings;
- b.* Clear and concise statements of all relevant facts upon which the party relies;
- c.* Reference to any particular statute or statutes and any rule or rules involved;
- d.* The signature of the party or that of the party's representative, the address of the party or of the party's representative, and the telephone number of the party or the party's representative.

**7.21(3)** No applications for rehearing shall be filed with or entertained by an administrative law judge.

This rule is intended to implement Iowa Code section 17A.16.

[ARC 8944C, IAB 2/19/25, effective 3/26/25]