

701—7.20(17A) Rehearing. Any party may file an application with the director for a rehearing in the contested case, stating the specific grounds therefor and the relief sought. The application must be filed within 20 days after the department has issued a final order. See subrule 7.17(5) as to when a proposed order becomes a final order. A copy of such application shall be timely mailed by the applicant to all parties in conformity with rule 701—7.21(17A). The director shall have 20 days from the filing of the application to grant or deny the rehearing. If the application is granted, a notice will be served on the parties stating the time and place of the rehearing. An application for rehearing shall be deemed denied if not granted by the director within 20 days after filing.

The application for rehearing which is filed shall contain:

1. A caption in the following form:

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

IN THE MATTER OF _____	*	APPLICATION
(state the taxpayer's name, address	*	FOR
and designate type of proceeding,	*	REHEARING
e.g., income tax refund claim)	*	DOCKET NO. _____

2. 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 which 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. Refer 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 addresses of the party or the party's representative, and the telephone number of the party or the party's representative.

No applications for rehearing shall be entertained by the department's administrative law judges.

This rule is intended to implement Iowa Code section 17A.16(2).