701—2507.3(17A,99G,123,421-453E) How to submit an appeal or related documents; service. Appeals and other documents governed by this chapter may be filed electronically, by mail, or in person, in accordance with the limits described below. The headquarters of the department in the Hoover State Office Building in Des Moines, Iowa, will generally be open between the hours of 8 a.m. and 4:30 p.m. daily, except Saturdays, Sundays, and holidays as defined in Iowa Code section 421.9A.

2507.3(1) *Ways to submit an appeal or related document.* Unless otherwise specified in another rule in this chapter, a person may submit an appeal or a related document filed during an appeal:

a. By submitting through GovConnectIowa.

b. By email to idrhearings@iowa.gov.

c. By mail to Legal Services Division, Iowa Department of Revenue, P.O. Box 14457, Des Moines, Iowa 50306-3457.

d. By hand delivery to the department's customer service desk in the Hoover State Office Building, First Floor, 1305 East Walnut Street, Des Moines, Iowa 50319, during regular business hours.

2507.3(2) *Service by the department during informal proceedings.* All notices or documents required or permitted by this chapter to be served on parties or persons by the department during informal proceedings shall be served by ordinary mail unless the taxpayer has elected to receive communications exclusively through GovConnectIowa pursuant to rule 701—8.6(421). For taxpayers registered in GovConnectIowa, posting the document in the taxpayer's GovConnectIowa account constitutes service or notice of the document. For taxpayer representatives registered in GovConnectIowa, posting the document in the taxpayer representative's GovConnectIowa account constitutes service or notice of the document. For nonregistered taxpayers or nonregistered taxpayer representatives, documents will be served by ordinary mail. When this nonregistered mailing is required, however, the department may note on the docket the parties served and the method of service instead of filing a certificate of service. With respect to any notice, correspondence, or communication served electronically, response deadlines shall be calculated from the date the taxpayer is notified electronically of the correspondence or the item is mailed, whichever is earlier.

This rule is intended to implement Iowa Code chapter 17A.

[**ARC 0437D**, IAB 7/22/26, effective 6/30/26]