

701—8.6(421) Electing to receive communications in electronic format. A taxpayer or taxpayer representative that is a registered account holder in GovConnectIowa may elect to receive notices, correspondence, or other communication electronically through GovConnectIowa in lieu of receiving them by regular mail. 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. For each account a taxpayer representative represents, if the taxpayer representative is registered in GovConnectIowa, the taxpayer representative will receive electronic notifications even if the taxpayer does not have an account. However, if the taxpayer has elected to continue to receive paper mail, the representative will continue to receive paper mail. If the taxpayer representative is not registered in GovConnectIowa, notifications will be provided by regular mail.

8.6(1) *How to make the election.* The election must be made by selecting the appropriate setting on GovConnectIowa.

8.6(2) *Limitations.*

- a. This election only exists for persons registered in GovConnectIowa.
- b. Unless specified elsewhere in rule, this option is limited to notices, correspondence, or other communications on tax types managed in GovConnectIowa.
- c. This election is not available for mail required to be sent by means other than regular mail.
- d. Where the department finds it beneficial to continue to send items by regular mail, the department may continue to send regular mail even if an electronic copy is also provided and even if the person elects to receive electronic mail.

This rule is intended to implement Iowa Code section 421.60(11).
[ARC 5940C, IAB 10/6/21, effective 11/10/21]