

**701—7.5(17A) Form and style of papers.** All pleadings, petitions, briefs and motions or other documents filed with the department shall be typewritten, shall have a proper caption, and shall have a signature and copies as herein provided or as specified in some other rule.

**7.5(1)** Papers shall be typed on only one side of plain white paper. Pleadings, petitions, motions, orders and any other papers allowed or required to be filed by these rules may be on any size paper. Citations should be underscored.

**7.5(2)** The proper caption shall be placed in full upon the first paper filed.

**7.5(3)** The signature of the petitioner, party, or authorized representative submitting the filing shall be affixed to the original of all pleadings, petitions, briefs, or motions and shall be an individual's, and not an entity's, name except that the signature of a corporation shall be the name of the corporation by one of its active officers. The name and mailing address of the party or the party's representative actually signing shall be typed or printed immediately beneath the written signature. The signature shall constitute a certification that the signer has read the document; that to the best of the signer's knowledge, information, and belief, every statement contained in the document is true; and that no such statement is misleading.

*a.* A taxpayer or taxpayer's representative using email or other electronic means to submit a document described in this rule to the department may use an electronic signature, or a signature designated by the department in lieu of a handwritten signature. To the extent that a taxpayer or taxpayer's representative submits to the department a document by email or other electronic means with an electronic signature or signature designated by the department, the taxpayer should include in the record of the document the taxpayer's federal identification number so that the taxpayer's identity is established. For purposes of this rule, "electronic signature" means an electronic sound, symbol, or process attached to or logically associated with a document filed with the department and executed or adopted by a person with the intent to sign the document filed with the department. For purposes of this rule, "signature designated by the department" means a symbol or other information that is provided by the department to the taxpayer or the taxpayer's representative and is to serve instead of the handwritten signature of the taxpayer. Electronic signatures appear in many forms and may be created by many different technologies.

*b.* If the taxpayer or taxpayer's representative has submitted a document to the department by email, the taxpayer should include the taxpayer's email address in the record of the document.

*c.* The department will accept either the original document, an electronically scanned and transmitted document, a facsimile, or a copy. All copies, facsimiles, and electronically scanned and transmitted documents must include a valid signature of the taxpayer or taxpayer's representative, as applicable.

*d.* However, notwithstanding the above information, a taxpayer may not submit a document to the department with an electronic signature when a handwritten signature is required with the document by federal or state law.

**7.5(4)** Every pleading (other than protest) or motion or brief shall bear proof of service upon the opposing party as provided by the Iowa Rules of Civil Procedure.

**7.5(5)** Except as otherwise provided in these rules or ordered by the department, an original copy only of every pleading, brief, motion or petition shall be filed.

**7.5(6)** All copies shall be clear and legible but may be on any weight of paper.

**7.5(7)** Upon motion of an opposing party or on its own motion, the department may, in its discretion, if a person or party has failed to comply with this rule, require such person or party to follow the provisions of this rule and may point out the defects and details needed to comply with the rule prior to the filing of the rule.

This rule is intended to implement Iowa Code chapters 17A and 554D and section 421.17.

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