

**Order 2020-01 Granting Certain Extensions Under Iowa Code Section 421.17(30)
Due to Proclamation of Disaster Emergency**

Extension for taxpayers through July 31, 2020 of individual, corporate, franchise, moneys and credits, estate and trust, partnership and S corporation returns, and through April 10, 2020 of certain withholding returns.

On March 9, 2020, Governor Reynolds signed a Proclamation of Disaster Emergency in response to the recent outbreak of the COVID-19 virus.

As a result, pursuant to Iowa Code section 421.17(30), to ensure the efficient administration of tax laws the Director of the Department of Revenue hereby issues the following Order:

A. Extension of filing and payment deadlines for income, franchise, and moneys and credits taxes

For Iowa residents or other taxpayers doing business in Iowa and required to file Iowa returns, the deadline for filing the following Iowa tax forms and any associated tax payments (excluding estimated payments) with a due date on or after March 19, 2020, and before July 31, 2020 is hereby extended to July 31, 2020:

IA 1040 Individual Income Tax Return and all supporting forms and schedules

IA 1040C Composite Return and all supporting forms and schedules

IA 1041 Fiduciary Return and all supporting forms and schedules

IA 1120 Corporation Income Tax Return and all supporting forms and schedules

IA 1120F Franchise Tax Return for Financial Institutions and all supporting forms and schedules

IA 1065 Iowa Partnership Return and all supporting forms and schedules

IA 1120S S Corporation Return and all supporting forms and schedules

Credit Union Moneys and Credits Tax Confidential Report

B. Extension for semi-monthly income tax withholding filers

For taxpayers who remit income tax withholding on a semi-monthly basis, the deposit due date for the period ending March 15, 2020 shall be extended from March 25, 2020 to April 10, 2020.

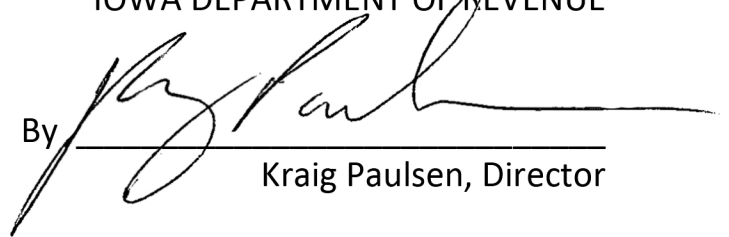
C. Penalties and interest

No late-filing or underpayment penalties shall be due for qualifying taxpayers who comply with the extended filing and payment deadlines in this Order. Interest on unpaid taxes covered by this Order shall be due beginning on August 1, 2020 for payments described in section A, or April 11, 2020 for semi-monthly withholding payments described in section B.

Issued at Des Moines, Iowa, this 19th day of March, 2020.

IOWA DEPARTMENT OF REVENUE

By

A handwritten signature in black ink, appearing to read "Craig Paulsen", is written over a horizontal line. The signature is fluid and cursive.

Kraig Paulsen, Director