
FISCAL UPDATE Article

Fiscal Services Division

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IOWA TAX FILING EXTENSIONS COVID-19 UPDATE

On March 19, 2020, the Director of the Department of Revenue issued Order [2020-01](#). The Order extended the filing date for several individual and corporate income tax forms that are due on or after March 19, 2020, and before July 31, 2020. The deadline is extended to July 31, 2020. The extension applies to the filing of the tax forms and also the payment of any tax due in association with the filing of the forms. The extension does not apply to any estimate payments that may be due for the types of taxes covered by the extension.

The Order applies to the following Iowa tax forms and the supporting forms and schedules associated with each form:

- [IA 1040](#) Individual Income Tax Return
- [IA 1040C](#) Composite Return
- [IA 1041](#) Fiduciary Return
- [IA 1120](#) Corporate Income Tax Return
- [IA 1120F](#) Bank Franchise Tax Return
- [IA 1065](#) Iowa Partnership Return
- [IA 1120S](#) S Corporation Return
- [Credit Union Moneys and Credit Tax Return](#)

The Order also extends the due date for the remittance of individual income tax semi-monthly withholding payments from March 25, 2020, to April 10, 2020.

In all instances covered by the Order, there will be no penalty or interest enforced during the extension time frame. The Director issued the Order in response to the Governor's [COVID-19 Proclamation of Disaster Emergency](#) and under the authority granted the Director in Iowa Code section [421.17\(30\)](#) which reads:

If a natural disaster is declared by the governor in any area of the state, the director may extend for a period of up to one year the due date for the filing of any tax return and may suspend any associated penalty or interest that would accrue during that period of time for any affected taxpayer whose principal residence or business is located in the covered area if the director determines it necessary for the efficient administration of the tax laws of this state.

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