

701—108.2(437B) Time and place for filing return. The return must be filed with the director on or before March 31 following the tax year. There is no authority for the director to grant an extension of time to file a return. Therefore, any return which is not filed on or before March 31 following the tax year is untimely.

A taxpayer whose replacement tax liability before credits is \$300 or less is not required to file a return. A taxpayer should not file a replacement tax return under such circumstances.

When the due date falls on a Saturday, Sunday, or holiday, the return will be due the following day that is not a Saturday, Sunday, or holiday. Iowa Code section 421.9A contains additional information on due dates that fall on a Saturday, Sunday, or holiday. If a return is placed in the mail, properly addressed and postage paid in ample time to reach the director or the department on or before the due date for filing, no penalty will attach should the return not be received until after the due date for filing. The functional meaning of this requirement is that if the return is placed in the mail, properly addressed and postage paid, on or before the due date for filing, no penalty will attach. Mailed returns should be addressed to Department of Revenue, Attention: Local Government Services, Hoover State Office Building, Des Moines, Iowa 50319.

[**ARC 0965C**, IAB 8/21/13, effective 8/2/13; **ARC 1105C**, IAB 10/16/13, effective 11/20/13; **ARC 2696C**, IAB 8/31/16, effective 10/5/16; **ARC 6551C**, IAB 10/5/22, effective 11/9/22; Editorial change: IAC Supplement 11/2/22]