State Responses to Requests for One-Month Late Filing Penalty Relief

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<th>State</th>
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<td>Iowa</td>
<td>9.16.20 Response from Ben Clough, Policy Director for Corporation Income Tax:</td>
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<td>On March 19, 2020, in response to a Proclamation of Disaster Emergency issued by the Governor, Director Paulsen issued Order 2020-01 extending the due dates for various Iowa returns (including Iowa corporate income tax returns) originally due on or after March 19, 2020, and before July 31, 2020, to July 31, 2020. Unlike the IRS, the Department determined that under this Order, Iowa's regular six-month extended period for filing tax returns begins to run on the new, July 31, 2020 filing deadline allowed under the Order, rather than the statutory filing deadline (April 30 for calendar year filers). As a result taxpayers with an original filing deadline that falls within the period covered by Order 2020-01, and who qualified for an automatic six-month extension on their Iowa filing deadline by paying at least 90% of the tax shown due or required to be shown due on their Iowa return by July 31, 2020, have until January 31, 2021 to file their Iowa income tax returns. See the frequently asked questions section of the Department's COVID-19 page for more information.</td>
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<td>Please note that this extension was a direct response to the Governor's Disaster Emergency Proclamation, and under normal circumstances the Department is not able to further extend the automatic 6-month filing deadline. Taxpayers should expect that next year's extended filing deadline will remain October 31 for Iowa purposes.</td>
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<td>I hope this information has been helpful, please let me know if you have any questions.</td>
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