

You must file a return even if no tax was withheld. If no tax was withheld, enter zero on line 1 and line 7. Enter exact amounts including dollars and cents. Do not round amounts on this return.

Account number – Enter state-issued 9-digit account number.

Due date - Quarterly returns are due on the last day of the month following the end of the quarter.

Line 1. Total tax withheld this quarter: Enter the total tax withheld for the entire three-month period.

Line 2. Monthly deposits or overpayments: Enter the amount of withholding tax deposited for the first two months of the quarter, other additional payments made, and applicable overpayments from prior periods.

Line 3. Credits: Enter the total for each of the following credits:

(a) New Jobs Credit

(b) Supplemental Jobs Credit

(c) Accelerated Career Education Credit

(d) Targeted Jobs Credit

Enter certificate numbers for each of the credits you are claiming. Then enter the total credit amount.

Line 4. Balance due: Add lines 2 and 3. Subtract the total from the amount on line 1.

Line 5. Penalty: If you owe a penalty, compute the penalty on the amount on line 4 and enter it on line 5.

Failure to Timely File a Return: If the return is filed after the original due date and less than 90% of the correct amount of tax was paid by the original due date, multiply the unpaid tax by 5% (.05) and enter that amount on line 5. This penalty is in addition to any penalty for failure to timely pay the tax due, as described below. If you are subject to both penalties, add this penalty amount to the amount calculated below and enter the sum on line 5.

Failure to Timely Pay the Tax Due: A penalty of 5% must be added to the tax due if less than 90% of the correct amount of tax was paid by the original due date of the return. Multiply the unpaid tax by 5% (.05) and enter that amount on line 5. This penalty is in addition to any penalty for failure to timely file, as described above. If you are subject to both penalties, add this penalty amount to the amount calculated above and enter the sum on line 5.

Audit or Examination Deficiency: A penalty of 5% will be added to the unpaid tax if the Department discovers an underpayment during an audit or examination.

Fraud: A penalty of 75% will be added to the fraudulent claim or unpaid tax for fraudulent claims or willful failure to file a return.

Waivers: Penalties can be waived under limited circumstances, as described in Iowa Code section 421.27. Complete and submit a Penalty Waiver Request form (78-629) to request a penalty be waived.

Line 6. Interest: If you owe interest, compute the interest on the amount on line 4 and enter on line 6.

Interest accrues on unpaid tax from the due date of the return. Any fraction of a month is considered a whole month for the purposes of computing interest.

Line 7. Total amount due or overpaid: Add lines 4, 5, and 6.

Line 8. Overpayment. If line 7 results in a negative number, indicate whether the overpayment should be refunded or carried forward to the next period.

Signature of withholding agent: The person signing the return must be the individual responsible for withholding and remitting withholding taxes and may be held personally liable for unpaid taxes. The return must be signed and dated to be complete.

How to file: Save time, file returns and pay online at govconnect.iowa.gov, or mail to: Alcohol & Tax Compliance Division, Iowa Department of Revenue, PO Box 10471, Des Moines IA 50306-0411.

Note: Make checks payable to Iowa Department of Revenue. Please write your permit number on the check. When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.

Questions? Contact Taxpayer Services 515-281-3114, 800-367-3388, or idr@iowa.gov

