

In recognition of the Servicemember's Civil Relief Act (SCRA), the following information will be used by the Iowa Department of Revenue to determine whether the individual requesting a deferral of Iowa Income Tax qualifies for the deferral.

This form must be completed in its entirety and all required documents included. Please type or print all information clearly.

INDIVIDUAL'S INFORMATION

Name: _____

Social Security Number (SSN): _____

Home of Record: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Marital Status: _____

Email: _____

Are you seeking deferral of an existing Iowa income tax debt with the Department?

- Yes
- No

If yes, what tax year(s) are you seeking deferral? _____

Include any assessment you may have received from the Department for the tax years you are seeking deferral, if any.

Have you filed tax returns for the tax period in which you are seeking deferral of collection of Iowa income tax?

- Yes
- No

If no, what authority do you have for not filing the returns? _____

SPOUSE INFORMATION (if applicable)

Name: _____ SSN: _____

Physical address (if different from above): _____

City: _____ State: _____ ZIP: _____

Military Information

- 1. Are you an active duty member of the Army, Navy, Air Force, Marine Corps, or Coast Guard?
 Yes
 No
- 2. Are you a National Guard or Reserve member who has served on active duty for a period of more than 30 consecutive days?
 Yes
 No
- 3. Are you a commissioned officer of the Public Health Service or the National Oceanic and Atmospheric Administration?
 Yes
 No

If you answered yes to 1, 2, or 3 above, you must provide the following information and must include a copy of your orders.

Deployment Orders Number: _____

Period of duty covered in order: From (MM/DD/YYYY) _____ to (MM/DD/YYYY) _____

Pursuant to 50 U.S.C § 4000, the Iowa Department of Revenue must defer collecting income tax falling due either before or during military service if the servicemember’s ability to pay the income tax has been “materially affected” because of the taxpayer’s military service. The deferral lasts up to 180 days after termination or release from military service.

Describe why you believe your ability to pay Iowa income tax has been materially affected by your military service. You must also supply supporting documentation for your claim that your ability to pay has been materially affected by your military service.

- Do you want to allow another individual to discuss the individual income tax return with the Department? Fill out the information below.

Designee name: _____ ID Number (optional): _____

Designee address: _____

Designee phone: _____ Designee email: _____

I declare, under penalties of perjury or false certificate, that I have examined this document, and, to the best of my knowledge and belief, it is true, correct, and complete. I hereby authorize the representative listed above to receive and discuss my confidential information.

Servicemember Signature: _____ Date: _____

Copies of your deployment orders must be included with this form.

Return by mail to: Collections PO Box 10330 Des Moines, Iowa, 50306-0330