



Department of Revenue

## Servicemember Request for Deferral of Iowa Income Tax

revenue.iowa.gov

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, Space 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