



Department of Revenue

## Electronic Filing Requirement Exception Request

revenue.iowa.gov

Check appropriate box(es) for the type(s) of tax:

- |   |                                      |  |   |
|---|--------------------------------------|--|---|
| <input type="checkbox"/> Corporation Income | <input type="checkbox"/> Partnership | <input type="checkbox"/> S Corporation | <input type="checkbox"/> Moneys and Credits |
| <input type="checkbox"/> Franchise          | <input type="checkbox"/> Composite   | <input type="checkbox"/> Fiduciary     |   |

Taxpayer name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Federal Employer Identification Number (FEIN): \_\_\_\_\_

Tax period: \_\_\_\_\_

1. Reason(s) for exception. Check the box to indicate applicable reason(s) for exception. For a description of the listed reasons for which an exception to the electronic filing requirement may be granted, see the instructions:

- |  |  |
|--|--|
| <input type="checkbox"/> Act of God or casualty  | <input type="checkbox"/> Religious objection |
| <input type="checkbox"/> Modernized eFile (MeF) permanently unavailable for the tax period | <input type="checkbox"/> Other: _____        |

2. Explanation. Describe below why the selected reason(s) for exception to the electronic filing mandate applies. If you need more space, include additional pages. Attach any additional documentation available to support your exception request. The burden is on the taxpayer to show that good cause exists for an exception to this requirement. Failure to provide sufficient explanation or documentation for a request will result in the request being DENIED.

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I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this request, and, to the best of my knowledge and belief, it is true, correct, and complete.

Name (print): \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

### Submit Request for Exception

Online at [govconnect.iowa.gov](http://govconnect.iowa.gov)

Mail: Iowa Department of Revenue  
PO Box 10465  
Des Moines, IA 50306-0465



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## Electronic Filing Requirement Exception Request Instructions

**Did you know?** You can complete and submit this form online on GovConnectIowa. Find the link and additional information at [revenue.iowa.gov](https://revenue.iowa.gov). This is an online form that is filled out on the website. Do not submit a copy of this paper form as an attachment through GovConnectIowa.

### Who should use this form?

IA 1120 Iowa Corporation Income Tax Return (42-001), IA 1120F Franchise Return for Financial Institutions (43-001), IA 1120S Iowa Income Tax Return for S Corporation (42-004), IA 1065 Iowa Partnership Return of Income (41-016), and IA PTE-C Iowa Composite Return (41-174) filers subject to the electronic filing requirement for tax years ending on or after December 31, 2022, IA 1041 Iowa Fiduciary Return (63-002) filers subject to the electronic filing requirement for tax years ending on or after December 31, 2023, and Moneys and Credits filers for tax years ending on or after December 31, 2024, must use this form to request an exception to the electronic filing requirement. See Iowa Administrative Code rule 701—8.7 for more information about which taxpayers are subject to the electronic filing requirement. Taxpayers subject to these requirements who submit a return in a format other than the format provided in the rule have not filed a valid return and may be subject to penalties for failure to file. This form must be signed by an authorized representative of the taxpayer.

At the Department's discretion, exceptions to the electronic filing requirement may be granted if the taxpayer can show good cause for not being able to file the required return(s) electronically.

### Not intended for sales and use tax filers

A taxpayer required to file a sales and use tax return electronically who is unable to do so may request permission from the Director to file a return by paper. Requests must include proof of the inability to file electronically. Requests must be mailed to:

ATTN: Director of Iowa Department of Revenue  
Iowa Department of Revenue  
PO Box 10465  
Des Moines IA 50306-0456

### Requests must be submitted before the return is filed

Requests for exceptions to the electronic filing requirement must be submitted before the return to which the request applies is filed. Even if the request for exception is granted, no additional time to file beyond the due date of the return (including extensions) will be allowed.

**Reason(s) exceptions may be granted:** Reasons that may constitute good cause for the taxpayer's inability to comply with the electronic filing mandate include but are not limited to:

- Act of God or casualty - some natural disaster or similar occurrence beyond the taxpayer's control prevented the taxpayer from filing in the required electronic manner.
- MeF permanently unavailable for the tax period - the MeF portal typically only allows taxpayers to submit returns for the current tax year and the two immediately preceding tax years.

It may not be possible for taxpayers to file older returns. Exceptions will not be granted for returns the taxpayer attempted to file during periods for which the MeF portal was temporarily unavailable. The MeF portal is typically temporarily unavailable for several weeks each December for maintenance. Taxpayers and preparers should take care to plan around these and other planned temporary shut-downs to ensure their returns are filed timely.

- Religious objection - the person responsible for preparing or submitting the return cannot do so by electronic means due to a sincerely held religious objection to the use of computers.
- Nonprofit entities that are not otherwise required to file an IA 1120 Iowa Corporation Income Tax Return, but are filing solely to claim a refundable Iowa income tax credit, may qualify for an exception to the electronic filing requirement. In order to qualify for this exception eligible nonprofits must complete and submit this form; select "other" as the reason for the exception, and write "nonprofit credit claim" in the space provided.
- The taxpayer does not have 10 or more K-1s for the current year, and has not had \$250,000 or more in gross receipts or claimed \$25,000 or more in Iowa tax credits in each of the immediately preceding three years. Taxpayers seeking this exception should select "Other," enter "unusual circumstances," as the description, and list both gross receipts and total Iowa tax credits claimed for each of the last three years in the explanation section. Taxpayers claiming this exception may be asked to submit copies of their prior year Iowa or federal income tax returns to verify eligibility for this exception.
- The taxpayer may list another, similar reason they are not able to meet the electronic filing requirement.
- A claim that the return preparation software purchased or licensed by a taxpayer or taxpayer's return preparer does not include all of the features necessary to comply with the taxpayer's Iowa filing obligations shall not be considered good cause for purposes of granting an exception to the electronic filing requirement.

**Department determination:** The Department will notify the taxpayer in writing whether a request for an exception to the electronic filing requirement has been approved or denied. If the Department does not respond to a taxpayer's valid request for an exception to the electronic filing requirement within 90 days of the date the request is received, the request shall be deemed accepted. Only requests submitted using this form and complying with all instructions shall be considered valid requests for exception to the electronic filing mandate. If granted, the exception is valid only for the tax type(s) and period(s) noted in the Department's approval notification. If the request is denied, the taxpayer will still be required to file an electronic return in order to meet their Iowa filing obligations for the tax period. Any paper returns submitted before the denial letter is received will not be considered valid.