

Instructions

You must file a return even if no tax was withheld. If no tax was withheld, enter 0 on line 1 and enter 0 on line 7.

Permit number – Enter State issued permit number. If the permit number was applied for but not yet received, enter ‘applied for’ in the permit number box.

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. If no tax has been withheld, enter zero on this line, sign, and return this form.

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

Line 3. Credits: Enter each total for: (a) New Jobs Credit, (b) Supplemental Jobs Credit, (c) Accelerated Career Education Credit, and (d) Targeted Jobs Credit for the quarter. Enter certificate numbers for each of the credits you are entitled. 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 penalty, compute the penalty on the amount on line 4 and enter on line 5.

Note: Penalties can only be waived under limited circumstances, as described in Iowa Code section 421.27.

Failure to timely file a return: A penalty of 10% will be added to the tax due for failure to timely file a return if the return is filed after the original due date of the return and if at least 90% of the correct amount of tax is not paid by the original due date of the return.

Failure to timely pay the tax due or penalty for audit deficiency: A penalty of 5% will be added to the tax due if the return is filed by the original due date and at least 90% of the correct amount of tax is not paid by the original due date of the return.

When the failure to file penalty and the failure to pay penalty are both applicable, only the failure to file penalty will apply.

Penalty for willful failure to file: A penalty of 75% will be added to the tax due for willful failure to file a return or for filing with intent to evade tax.

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: Add lines 4, 5, and 6.

Note: Make check 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.

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

How to file: File this report online through eFile & Pay at tax.iowa.gov, by telephone at 800-514-8296, or by mail to: Withholding Tax Department, Iowa Department of Revenue, PO Box 10411, Des Moines IA 50306-0411.

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

Permit number

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Period ending (MMDDYY)

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Legal name: _____

Doing business as (DBA): _____

Address: _____

City: _____ State: _____ ZIP: _____

1. Total tax withheld this quarter

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2. Monthly deposits/overpayments.....

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3. Credits

3a. New Jobs Credit

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Certificate number _____

3b. Supplemental Jobs Credit

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 .00
Certificate number _____

3c. Accelerated Career Education Credit

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 .00
Certificate number _____

3d. Targeted Jobs Credit

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 .00
Certificate number _____

Total credits

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4. Balance due

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5. Penalty

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6. Interest

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7. Total amount due

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

Signature of Withholding Agent: _____

Daytime phone number: _____ Date: _____

