

**Order 2021-01 Granting Certain Tax Extensions Under Iowa Code Section  
421.17(30) Due to Proclamation of Disaster Emergency**

**Extension for taxpayers through June 1, 2021, of individual income tax returns,  
and for first quarter estimated payments for individuals.**

On March 9, 2020, Governor Reynolds signed a [Proclamation of Disaster Emergency](#) in response to the recent outbreak of the COVID-19 virus. The Governor has extended the Proclamation several times, most recently on March 5, 2021.

As a result, pursuant to Iowa Code section 421.17(30), to ensure the efficient administration of tax laws, the Director of the Department of Revenue hereby issues the following Order:

**A. Extension of filing and payment deadline for individual income tax**

For Iowa residents or non-resident individuals required to file Iowa returns, the deadline for filing the IA 1040 Individual Income Tax Return and all supporting forms and schedules, and any associated tax payments, including quarterly estimated payments required under Iowa Code section 422.16, with a due date of April 30, 2021, is hereby extended to June 1, 2021.

**B. Penalties and interest**

No late-filing or underpayment penalties shall be due for qualifying taxpayers who comply with the extended filing and payment deadline in this Order. Interest on unpaid taxes covered by this Order shall be due beginning on June 2, 2021.

Issued at Des Moines, Iowa, this 29<sup>th</sup> day of March, 2021.

IOWA DEPARTMENT OF REVENUE

By   
Kraig Paulsen, Director