

**Order 2023-01, Granting Relief from Electronic Filing Requirement for Certain Iowa Returns Filed on or Before the Statutory Deadline**

**I. Exception to the Electronic Filing Mandate for Certain Iowa Income, Franchise, and Composite Tax Returns**

For a qualifying filer as defined below that is required to file an IA 1065, IA 1120, IA 1120S, IA PTE-C, or IA 1120F return with an original due date during calendar year 2023, and that does file that Iowa return on or before the statutory deadline described in Iowa Code section 422.21 not including extensions, the requirement to file Iowa returns in an electronic manner under Iowa Code sections 422.15, 422.16B(8)(b)(1), 422.36, 422.37, and 422.62 is hereby suspended.

A “qualifying filer” is a taxpayer required to file an IA 1065, IA 1120, IA 1120S, IA PTE-C, or IA 1120F with an original due date during calendar year 2023 whose commercial tax preparation software provider does not support electronic filing of one or more forms required by the filer to file a complete and proper Iowa return as of the date the filer submits the return.

In order to qualify for relief under this Order the qualifying filer must submit an Electronic Filing Exception Request form (78-641) to the Department. When completing the Exception Request form, qualifying filers seeking relief under this Order should select “Other” as the reason for exception and write “Order 2023-01” in the space provided. In the explanation section of the Electronic Filing Exception Request form the taxpayer must list their tax preparation software provider and the required form or forms their software did not support at the time the return was completed.

Iowa Code sections 422.15(2)(c)(1), 422.36(8)(d)(1), 422.37(8)(b)(1), and 422.62(2)(b)(1) all provide that “the department may provide an exception to the requirement to file a return in an electronic format” for each section’s respective return type. The Director finds that, because this is the first year of the electronic filing mandate and the commercial tax preparation software required to file these electronic returns may not be available to taxpayers and tax preparers in a timely manner to allow taxpayers to submit these returns electronically by the statutory deadline, an exception to the electronic filing mandate is warranted. Therefore, the qualifying filers described in this Order are hereby granted an exception to the electronic filing requirement for their returns due during the 2023 calendar year, and may file such Iowa returns on paper rather than in an electronic format provided they meet the requirements of this Order and file the paper return on or before the statutory deadline not including extensions, as described in this Order.

Issued at Des Moines, Iowa on this 17 day of February, 2023.

IOWA DEPARTMENT OF REVENUE

By   
Craig Paulsen, Director