

**Order 2019-04, Granting Extension Due to Natural Disaster under Iowa Code section
421.17(30)**

Extension through June 30, 2019 of all returns for select counties.

Due to recent flooding, the Governor has designated disaster declarations for five counties in Eastern Iowa.

Iowa Code section 421.17(30) provides the following power to the Director of the Department of Revenue ("Director"):

If a natural disaster is declared by the Governor in any area of the state, the Director may extend for a period of up to one year the due date for filing any tax return and may suspend any associated penalty or interest that would accrue during that period of time for any affected taxpayer whose principal residence or business is located in the covered area if the Director determines it necessary for the efficient administration of the tax laws of this state.

The Director has determined that the efficient administration of tax laws for businesses in those affected areas necessitates an extension of the filing deadline as follows. Pursuant to Iowa Code section 421.17(30), the Director hereby extends certain filing periods for taxpayers whose principal residence or business is located in the following counties:

Clinton, Louisa, Muscatine, Scott, and Wapello.

All taxpayers whose principal residence or business is in these counties and whose return, including but not limited to monthly or semi-monthly withholding or sales and use tax payments, has an original or extended due date occurring on or after April 1, 2019 but no later than May 31, 2019 are hereby granted an extension through June 30, 2019. This extension applies to returns of all tax types that are filed with the Iowa Department of Revenue except those that are locally billed and collected pursuant to Iowa Code chapters 433, 434, 435, 437, 437A, 437B, and 441.

Issued at Des Moines, Iowa this 8th day of May, 2019

IOWA DEPARTMENT OF REVENUE

By 
Kraig Paulsen, Director