

**Order 2019-05 Granting Extension Due to Natural Disaster under Iowa Code section  
421.17(30)**

**Extension through July 31, 2019 of individual, corporate, franchise, estate and trust,  
partnership and S corporation, and withholding returns for select counties.**

On May 8, 2019, the Internal Revenue Service updated IA-2019-02 (originally issued March 25, 2019) to extend the deadline for taxpayers who live or have a business in the Iowa County of Louisa until July 31, 2019 to file most 2018 income tax returns, and to make quarterly estimated payments. This is in addition to the extension already granted to taxpayers who live or have a business in Fremont, Harrison, Mills, Monona, Pottawattamie, Shelby, and Woodbury counties under an earlier version of IA-2019-02. This extension includes individual, corporation, and estate and trust income returns; partnership and S corporation returns with an original or extended due date on or after March 12, 2019, and on or before July 31, 2019.

As a result, pursuant to Iowa Code section 421.17(30), to ensure the efficient administration of tax laws, Iowa individual, corporate, franchise, or fiduciary income taxpayers, and Iowa partnership or S corporation return filers with a principal residence or principal place of business in Louisa county are granted an extension to file Iowa income tax returns, estimated payments, and quarterly withholding returns with an original or extended due date on or after March 12, 2019, and on or before July 31, 2019, no later than July 31, 2019. This extension does not apply to withholding tax payment deposits not covered by Order 2019-04. This is in addition to the extension already granted to Fremont, Harrison, Mills, Monona, Pottawattamie, Shelby, and Woodbury counties in Director's Order 2019-01 on April 2, 2019, and Director's Order 2019-03, on April 17 2019.

Issued at Des Moines, Iowa this 10<sup>th</sup> day of May, 2019

IOWA DEPARTMENT OF REVENUE

By   
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Craig Paulsen, Director