

**Order 2019-01, Granting Extension Due to Natural Disaster under Iowa Code section
421.17(30)**

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

Due to flooding this Spring, the Governor has made disaster declarations for over half of the counties in the State.

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:

Adair, Audubon, Appanoose, Black Hawk, Bremer, Buena Vista, Butler, Carroll, Cass, Cerro Gordo, Cherokee, Chickasaw, Clay, Clayton, Crawford, Dallas, Davis, Delaware, Dickinson, Emmet, Fayette, Franklin, Greene, Guthrie, Hamilton, Hancock, Hardin, Howard, Humboldt, Ida, Iowa, Kossuth, Lucas, Madison, Mahaska, Marshall, Mitchell, Monroe, Montgomery, O'Brien, Page, Palo Alto, Plymouth, Pottawattamie, Shelby, Sioux, Tama, Union, Webster, Winnebago, Winneshiek, Worth, and Wright.

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 March 18, 2019 but no later than March 31, 2019 are hereby granted an extension through April 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.

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

In addition, pursuant to IA-2019-02, on March 25, 2019, the Internal Revenue Service extended the deadline for taxpayers who live or have a business in the Iowa Counties of Fremont, Harrison, Mills, Monona, and Woodbury until July 31, 2019 to file most 2018 income tax

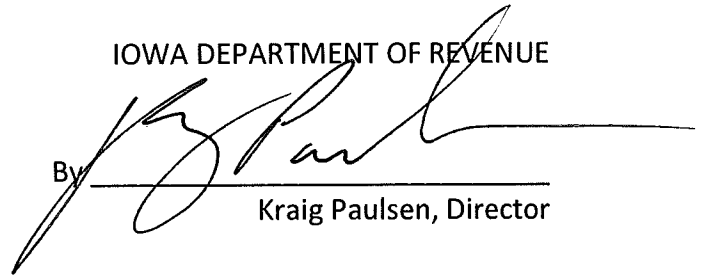
returns, and to make quarterly estimated payments. This includes individual, corporation, and estate and trust income returns; partnership and S corporation returns with an original or extended due date on or after March 12, 2019, and on or before July 31, 2019.

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 Fremont, Harrison, Mills, Monona, and Woodbury county are granted an extension to file Iowa income tax returns, estimated payments, and quarterly withholding returns no later than July 31, 2019. This extension does not apply to withholding tax payment deposits not covered by section I above.

Issued at Des Moines, Iowa this 1st day of April, 2019

IOWA DEPARTMENT OF REVENUE

By

A handwritten signature in black ink, appearing to read "Craig Paulsen", is written over a horizontal line. The signature is fluid and cursive.

Kraig Paulsen, Director