

**Iowa Modernized e-File (MeF)  
Information for e-File Providers**

<https://tax.iowa.gov>

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# 1. Introduction

The Fed/State Modernized e-File (MeF) program is a cooperative effort between the Internal Revenue Service (IRS) and participating state revenue departments. MeF provides electronic filing and payment options to taxpayers and tax practitioners. Iowa offers MeF for Individual, Corporation, S Corporation, Partnership, and Fiduciary Income taxes.

This publication is about Iowa's MeF program and is intended for software companies, transmitters, and EROs.

This publication does NOT represent the requirements, procedures, etc., issued by the IRS.

## 2. Iowa Contacts

### 2.1 Contacts for Electronic Return Originators (ERO)

Taxpayer Services: phone (515) 281-3114, [email: idr@iowa.gov](mailto:idr@iowa.gov)

[Cancel a MeF Payment](#) by [email: idreft@iowa.gov](mailto:idreft@iowa.gov)

Fraud Awareness: to report suspicious information has been provided for e-filing, contact the Department's Compliance Section: phone (515) 281-8165

### 2.2 Answers to Questions about Iowa Tax Law

Monday through Friday, 8 a.m. to 4:15 p.m. Central Time

Phone (515) 281-3114

[email: idr@iowa.gov](mailto:idr@iowa.gov)

### 2.3 Contact for MeF Software Companies & Transmitters

MeF Program, Product Registration, Testing: [email: IDRMeFDeveloper@iowa.gov](mailto:IDRMeFDeveloper@iowa.gov)

### 2.4 Internal Revenue Service (IRS) e-help desk for e-File Providers

Monday through Friday, 6:30 a.m. to 6 p.m. Central Time phone (866) 255-0654

Federal, non-account related questions, and issues concerning e-products

### 3. Iowa Changes by Tax Year

Listed below are changes impacting software related to tax legislation, policy, and procedure. Also listed are the supported Iowa MeF schemas.

#### 3.1 Tax Year 2018

[2018 Iowa Legislative Summaries \(https://tax.iowa.gov/legislative-summaries\)](https://tax.iowa.gov/legislative-summaries)

Individual Income

Schema version IAIndividual2018V0.\* (draft)

Regular Corporation, S-Corporation, Partnership

Schema version IABusiness2018V0.\* (draft)

Estates and Trusts

Schema version IAEstateTrust2018V0.\* (draft)

#### 3.2 Tax Year 2017

[2017 Iowa Legislative Summaries \(https://tax.iowa.gov/legislative-summaries\)](https://tax.iowa.gov/legislative-summaries)

Individual Income

Schema version IAIndividual2017V1.1

Schema version IAIndividual2017V1.0

Regular Corporation, S-Corporation, Partnership

Schema version IABusiness2017V1.0

Estates and Trusts

Schema version IAEstateTrust2017V1.0

#### 3.3 Tax Year 2016

[2016 Iowa Legislative Summaries \(https://tax.iowa.gov/legislative-summaries\)](https://tax.iowa.gov/legislative-summaries)

Individual Income

Schema version IAIndividual2016V1.0

Regular Corporation, S-Corporation, Partnership

Schema version IABusiness2016V1.0

Estates and Trusts

Schema version IAEstateTrust2016V1.0

#### 3.4 Tax Year 2015

[2015 Iowa Legislative Summaries \(https://tax.iowa.gov/legislative-summaries\)](https://tax.iowa.gov/legislative-summaries)

Individual Income

Schema version IAIndividual2015V1.1 – Expires November 2018

Schema version IAIndividual2015V1.0 – Expires November 2018

Regular Corporation, S-Corporation, Partnership

Schema version IABusiness2015V1.0 – Expires December 2018

Estates and Trusts

Schema version IAEstateTrust2015V1.0 – Expires December 2018

## 4. Acceptance and Participation

E-file providers must be in good standing with the IRS and the Iowa Department of Revenue.

Tax software companies must notify the Iowa Department of Revenue of their intent to participate in Iowa MeF for a given tax year and register their software products.

Iowa MeF documentation (letter of intent (LOI), schemas, business rules, ATS test packages, and forms IA 8453) is posted on the State Exchange System (SES). The SES site is accessible only to authorized MeF software companies. SES users wanting notification by email whenever Iowa adds or replaces documentation must select the requisite notification checkboxes of the Iowa folders at the SES site. Iowa begins posting draft MeF documentation by mid-September.

Iowa requires software companies to register and test, not practitioners, EROs, or transmitters.

Software products must pass Iowa Assurance Testing (ATS) prior to submitting “live” MeF tax returns.

Iowa Department of Revenue issues an approval letter to software companies for products passing Iowa ATS, subject to the scope and limitations documented during product registration and demonstrated during Iowa ATS.

EROs and transmitters must use Iowa approved software.

The Department posts a list on its website of MeF software companies having approved products as a courtesy to taxpayers. The Department does not endorse software companies nor guarantee their products, services, or prices. Software companies must provide technical support for their products. The Department does not offer technical assistance for software products.

## 5. e-File Provider Responsibilities

### 5.1 State of Iowa Tax Information

[Iowa Department of Revenue home page \(https://tax.iowa.gov\)](https://tax.iowa.gov)

[Iowa Tax Research Library \(http://itrl.idr.iowa.gov/\)](http://itrl.idr.iowa.gov/)

[Iowa Legislative Summaries \(https://tax.iowa.gov/idr-legislative-summaries\)](https://tax.iowa.gov/idr-legislative-summaries)

The Department posts [news releases \(https://tax.iowa.gov/resources/newsroom\)](https://tax.iowa.gov/resources/newsroom) about Iowa tax legislation which may affect Iowa income tax filing. This includes eLists, searchable archives, and full archives.

Iowa Income Tax Forms and Instructions:

[Individual Income \(https://tax.iowa.gov/form-types/individual-income-tax\)](https://tax.iowa.gov/form-types/individual-income-tax)

[Corporation Income \(https://tax.iowa.gov/form-types/corporation-income-tax\)](https://tax.iowa.gov/form-types/corporation-income-tax)

[Partnership Income \(https://tax.iowa.gov/form-types/partnership-income-tax\)](https://tax.iowa.gov/form-types/partnership-income-tax)

[Fiduciary \(https://tax.iowa.gov/form-types/fiduciary-tax\)](https://tax.iowa.gov/form-types/fiduciary-tax)

[All Iowa taxes \(https://tax.iowa.gov/forms\)](https://tax.iowa.gov/forms)

[Tax Credits Users' Manual \(https://tax.iowa.gov/resources/research-statistics\)](https://tax.iowa.gov/resources/research-statistics)

[Admin Rule 701—8.5 \(422\) Electronic filing of Iowa income tax returns \(https://www.legis.iowa.gov/IowaLaw/AdminCode/adminLaw.aspx\)](https://www.legis.iowa.gov/IowaLaw/AdminCode/adminLaw.aspx) Iowa Administrative Code Quick Search “701.8.5”

[IRS Modernized e-File \(MeF\) User Guides & Publications \(https://www.irs.gov/Tax-Professionals/e-File-Providers-&Partners/Modernized-e-File-MeF-User-Guides-and-Publications\)](https://www.irs.gov/Tax-Professionals/e-File-Providers-&Partners/Modernized-e-File-MeF-User-Guides-and-Publications)

### 5.2 Confidentiality

The Iowa Department of Revenue expects tax software companies to develop products that protect taxpayer data. Software companies, non-governmental businesses, organizations, and individuals that handle taxpayer data should note IRS Publication 4557, *Safeguarding Taxpayer Data: A Guide for Your Business*. See also IRS Publication 4600, *Tips for Safeguarding Taxpayer Data*.

### 5.3 Disclosure of Information by Tax Services Providers

In this section, “tax services provider” is defined as a:

**Electronic Return Originator (ERO):** An ERO originates the electronic submission of a tax return through IRS or state e-file after the taxpayer authorizes the electronic filing of the return.

**Online Filing Provider:** An Online Filing Provider allows taxpayers to self-prepare returns by entering return data directly into commercially available software downloaded from an Internet site and prepared off-line, or through an online Internet site, or loaded from physical media onto a desktop computer or mobile device.

**Software Developer:** An Authorized IRS or state e-file Provider that develops software for the purposes of (a) formatting the electronic portions of returns according to Publication 4164 or state specifications and/or (b) transmitting the electronic portion of returns directly to the IRS or the state. A Software Developer may also sell its software.

**Transmitter:** An Authorized IRS or state e-file Provider that transmits the electronic portion of a return directly to the IRS or the state. An entity that provides a “bump up” service is also a Transmitter. A bump up service provider increases the transmission rate or line speed of formatted or reformatted information that it is sending to the IRS or the state via a public switched telephone network.

A tax services provider may serve its customers in more than one of these roles.

A tax services provider may use any tax return information provided by a taxpayer, whether in and for the current year or for prior years, for the purpose of identifying a suspicious or potentially fraudulent return from or related to that taxpayer. For these purposes, tax return information means any and all documents or materials provided by the taxpayer or required by the taxing authority that the tax services provider uses in the course of the return preparation and submission.

In addition, if a tax services provider has a bona fide belief that a particular individual’s activity violated criminal law, the tax services provider shall disclose that individual’s tax return information to the Iowa Department of Revenue.

## 5.4 ERO Responsibilities

- Use approved software for the Iowa electronic filing program.
- When an IA 8453 is required:
  - Make sure that the name and SSN/FEIN are printed correctly on the IA 8453 and that the information matches corresponding fields on the electronic return.
  - Retain the IA 8453 and all attachments for three years from the due date or filing date, whichever is later.
  - Send the IA 8453 and all supporting documents within five work days of any request by the Department.
- Give the taxpayer copies of all forms filed, including attachments.
- Retrieve the State acknowledgement within two work days of transmission by the Department.

## 5.5 Provisions for Continued Participation

- e-File provider remains eligible to participate in the federal MeF program
- e-File provider takes measures to remain informed about federal/Iowa income tax law and federal/Iowa MeF programs
- Tax software company takes measures to assure software products submit tax returns consistent with taxpayer intent, minimizing grounds for any party to question or refute the validity of submissions
- Tax software company's products produce submissions that comply with the schema versions and business rules prescribed by the IRS and State of Iowa for the tax years being filed
- Tax software company only releases software products for given tax years that have passed federal and Iowa ATS
- Tax software company cooperates with the Department in a timely fashion when the Department provides notification of issue with a software product
- e-File provider understands that the Department monitors the quality of submissions and that e-File providers deviating from the intent of the federal and Iowa MeF programs risk suspension from participating in Iowa MeF

## 5.6 Provisions for Suspension from Participation

(This list is not all-inclusive.)

- IRS suspension from the federal MeF program
- Submitting Iowa returns with software not approved for use in the Iowa MeF program
- Submitting Iowa returns inconsistent with software limitations reported to and approved by the Department
- Deterioration of submission quality
- Excessive errors, omissions, rejections, or other defects
- Failing to correct software defects in a timely manner
- Significant complaints about a software product
- Failure to cooperate with the Department's efforts to monitor electronic filers, investigate electronic filing abuse, and investigate the possible filing of fraudulent returns



## 5.7 Administrative Review Process for Suspension

The Department will notify the e-File provider by letter if it is suspended from the Iowa MeF program for reasons described above.

If the e-File provider disagrees with the suspension, the e-File provider must file a written protest with the Department within 60 days of the date of the suspension letter. The written protest must be filed pursuant to rule 701--7.8(17A). The e-File provider will not be allowed to participate in the Iowa MeF program during the administrative review process.

## 6. Miscellaneous

### 6.1 Rejects and Timeliness of Filing

The Iowa MeF system rejects submissions that fail to comply with formatting and business rules. Rejected submissions are considered “not filed”.

Iowa offers no perfection period. The ReturnHeaderState/ReturnTs of the accepted Iowa submission serves as the electronic postmark date provided that it is within 48 hours of the date/time that the IRS received it, otherwise the date/time that the IRS received it serves as the electronic postmark date.

The balance due must be paid by the due date to avoid late fees.

ACH direct debit payments submitted with returns are processed only if returns are accepted. It is recommended that the ACH direct debit payments be transmitted “stand-alone” rather than with the return when an acceptable return cannot be submitted to Iowa by the payment due date.

IRS system outages, scheduled and unscheduled, result in intermittent down time for transmitters and states. The IRS generally schedules a routine maintenance window on Sundays from 12:00 am to 6:00 am, Central Time. For more information about IRS system status and possible delays, refer to the [Modernized e-File Status Page \(https://www.marketingexpress.irs.gov/systems-status/system-status-mef/modernized-efile-mef-operational-status\)](https://www.marketingexpress.irs.gov/systems-status/system-status-mef/modernized-efile-mef-operational-status).

## 7. Acknowledgements

### 7.1 Acknowledgement Turnaround

The Iowa MeF system generates an acknowledgement for each state submission and sends it to the IRS MeF system for the transmitter to retrieve. An Iowa acknowledgement is separate from the federal acknowledgement. Receiving a federal acknowledgement does not mean that Iowa received the state submission. Only an Iowa acknowledgement guarantees the Iowa submission was received.

This acknowledgement signals transmitters that Iowa has either accepted or rejected the corresponding MeF submission. The Iowa Department of Revenue acknowledges submissions multiple times per day but staffs the MeF system to resolve technical issues during weekday business hours only.

### 7.2 Missing Acknowledgement

If one or more of the following occurs:

- Iowa acknowledgements were received for some returns, but not all returns transmitted on the same day
- A transmission day was skipped (for example, received Iowa acknowledgements for Monday and Wednesday transmissions, but none for Tuesday)

Then verify:

1. The IRS has accepted the federal return linked to the state return.
2. The transmitter has retrieved all available Iowa acknowledgements from the IRS.
3. The ERO has retrieved all available Iowa acknowledgements from the transmitter.
4. The IRS has provided the transmitter a status for the missing state submission(s):  
{DENIED BY IRS [rejected back to transmitter and not sent to state], RECEIVED [by IRS], READY FOR PICKUP [by state], SENT TO STATE, RECEIVED BY STATE, ACKNOWLEDGEMENT RECEIVED [by IRS] FROM STATE, ACKNOWLEDGEMENT RETRIEVED [by transmitter], NOTIFIED [state that transmitter retrieved acknowledgement]}

Transmitters that do not receive Iowa acknowledgements within a few hours may expect to receive them within one business day of the Department receiving state returns from the IRS. The Department expects EROs, tax practitioners, and taxpayers to resolve missing acknowledgements through their transmitter. The Department will only assist transmitters with missing acknowledgements. Transmitters that contact Iowa (see Section 2.3) must provide the following information:

- Transmitter contact name and telephone number
- Electronic Transmitter ID Number (ETIN)
- For each submission in question
  - Tax type
  - Iowa Submission ID
  - The status provided to the transmitter by the IRS for the missing state submission (see #4 above)
  - Transmission Date
  - Date of federal return acknowledgement (if linked)

## 8. General Information

### 8.1 Signature Requirements

In lieu of in-person handwritten signatures otherwise required on Form IA 8453, the Iowa Department of Revenue allows paid preparers, at the discretion of the taxpayer, to collect taxpayers' electronic signatures remotely by a process using identity verification and audit trail in the manner that the IRS allows for Form 8879.

The IA 8453 must be completed when a return is e-Filed. Attach all supporting documents to the IA 8453. Provide copies of completed forms to the signing client. ERO and taxpayers should retain for at least three years. Effective January 2012, the Iowa Department of Revenue waives the retention requirement for VITA/TCE volunteer preparers; they need only provide completed documentation to the taxpayer to retain.

If the ERO changes the electronic return after an IA 8453 has been signed, but before transmitting, the ERO must obtain a corrected, signed IA 8453.

If errors are found after the data has been transmitted, an amended return must be filed.

### 8.2 Federal Data Requirements

The instructions for each type of return specify which portion of the federal return must be provided with the Iowa return. For MeF, Iowa requires a copy of the entire federal submission, formatted in XML according to the relevant IRS schema.

Caution: The IRS rejects "linked" state submissions that fail to link to an "accepted" federal submission. Iowa does not receive state submissions rejected by the IRS.

### 8.3 Excluded from Iowa MeF

- IA 1040X Iowa Amended Individual Income Tax Return (May use IA 1040)
- IA 1040C Composite Individual Income Tax Return
- Iowa Amended Corporation Income Tax Return
- IA 1139-CAP Application for Refund Due to the Carryback of Capital Losses
- IA 2210S – Short Method Underpayment of Estimated Tax by Individuals
- Certain IA 1120 Corporation Income Tax Returns:
  - Filed by Cooperative Association
  - Filed by Nonprofit Corporation reporting Unrelated Business Income Taxes (UBIT)
- Direct deposit of refunds into multiple accounts
- Claim for refund by S Corporation – See IA 1120S instructions
- When the ultimate source or destination of funds is international, i.e. International ACH Transactions (IAT)
- PDF binary attachments in lieu of XML data

## 8.4 Supported by Iowa MeF

- Returns prepared by a taxpayer, ERO and/or Paid Preparer using Department-approved software
- Linked (Fed/State) and Unlinked State Returns (State Only returns)
- ACH direct debit payment(s) for tax return amounts owed (individual, estate/trust, and C corporation only); estimated payments (individual & C Corp)
- ACH direct deposit refunds into one account (individual and C corporation only)
- Calendar Year (12-month tax period ending December 31)
- Fiscal Year (12-month tax period ending other than December 31) for Regular Corporation, S Corporation, Partnership, and Estate/Trust, not Individual
- Short Period (filing for less than 12 months), not Individual or Estate/Trust
- Amended returns using IA 1040, IA 1041, IA 1065, and IA 1120S, but not IA1120
- Supporting Documentation - Taxpayers are sometimes instructed to “attach” supporting information to the tax return. This includes tax forms, statements, explanations, elections, notices, schedules, or other types of miscellaneous information explained on tax forms, instructions, regulations, or publications. Provide supporting docs as follows:
  - Federal forms – When Iowa instructions call for federal forms to be attached, provide them in XML format within IRS MeF submission copy provided to Iowa.
  - Provide supporting textual statements in XML format via the simple explanation attributes or elements defined in the schema.
  - Provide supporting formatted and tabular information in XML format via the complex elements defined in the schema.
  - Provide PDF binary attachments within the Iowa submission only for tax credit certificates and physician’s statement. If software or practitioner cannot provide binary attachments in the electronic submission, hardcopy attachments must be attached to a signed IA8453 and retained until requested by the Department and mailed to the Department as instructed at that time.
- Individual Income
  - IA 1040 Iowa Individual Income Tax
  - IA 1040 Schedule A - Iowa Itemized Deductions
  - IA 1040 Schedule B - Interest and Dividend Income
  - IA 100A Iowa Capital Gain Deduction – Cattle, Horses, or Breeding Livestock
  - IA 100B Iowa Capital Gain Deduction – Real Property Used in a Farm Business
  - IA 100C Iowa Capital Gain Deduction – Real Property Used in a Non-Farm Business
  - IA 100D Iowa Capital Gain Deduction – Timber
  - IA 100E Iowa Capital Gain Deduction – Business
  - IA 100F Iowa Capital Gain Deduction – ESOP
  - IA 123 Net Operating Loss (NOL) Schedule
  - IA 126 Iowa Nonresident and Part-year Resident Credit
  - IA 140 Iowa Geothermal Tax Credit
  - IA 177 Iowa Adoption Tax Credit
  - IA 2210 Underpayment of Estimated Tax by Individuals
  - IA 2210 Schedule AI - Annualized Income Installment Method
  - IA 2210F Underpayment of Estimated Tax by Farmers and Fishers
  - IA 6251 Iowa Alternative Minimum Tax - Individuals
  - IA 1040ES Estimated Tax Coupon for Individuals (with return or standalone)
  - IA 1040V Iowa Individual Income Tax Payment Voucher (with return or standalone)

- Regular Corporation

IA 1120 Iowa Corporation Income Tax Return – Long Form; (for original filing only; do not use the IA 1120 to amend.) includes:

- Schedule A Other Additions and Reductions
- Schedule B Foreign Dividend Exclusion
- Schedule C1 Credits
- Schedule C2 Payments
- Schedule E Business Activity Ratio (BAR)
- Schedule D Nonbusiness Income
- Schedule F Net Operating Loss
- Schedule G Alternative Minimum Tax Loss
- Schedule H Computation of Federal Tax Refund/Deduction
- Schedule I IA 851 Affiliation
- Schedule J1 & J2 Consolidated Business Activity Ratio
- Schedule L Iowa Nexus Adjustments
- IA 2220 Underpayment of Estimated Tax by Corporations
- Schedule IA 4626 Iowa Alternative Minimum Tax
- Schedule IA 8827 Iowa Alternative Minimum Tax Credit
- IA 1120ES Estimated Tax Voucher for Corporations (with return or standalone)
- IA 1120V Iowa Corporation Income Tax Payment Voucher (with return or standalone)

- S Corporation

IA 1120S Iowa Income Tax Return for S Corporations  
Schedule K-1 Shareholder's Share of Iowa Income, Deductions, Modifications

- Partnership

IA 1065 Iowa Partnership Return of Income  
Schedule K-1 Partner's Share of Iowa Income, Deductions, Modifications

- Estates and Trusts (Fiduciary)

IA 1041 Iowa Fiduciary Return, including  
• Schedule A Background Information  
• Schedule D Explanation of Expenses  
• Schedule C Computation of Nonresident's Tax Credit  
• Schedule I Iowa Alternative Minimum Tax – Estates and Trusts  
IA 1041V Iowa Fiduciary Income Tax Payment Voucher (with the return only)

- Forms Common to Multiple Taxes

IA 4136 Iowa Fuel Tax Credit

IA 4562A Iowa Depreciation Adjustment Schedule

IA 4562B Iowa Depreciation Accumulated Adjustment Schedule

IA 148 Iowa Tax Credits Schedule

IA 128 Iowa Research Activities Credit

IA 128S Iowa Alternative Simplified Research Activities Credit

IA 130 Iowa Out-of-state Credit

IA 133 Iowa New Jobs Tax Credit

IA 134 S Corporation Apportionment Credit

IA 135 Iowa E85 Gasoline Promotion Tax Credit

IA 137 Iowa Ethanol Promotion Tax Credit

IA 138 Iowa E15 Plus Gasoline Promotion Tax Credit

IA 147 Iowa Franchise Tax Credit

IA 8801 Iowa Alternative Minimum Tax Credit – Individuals, Estates, and Trusts

IA 8864 Iowa Biodiesel Blended Fuel Tax Credit

## 8.5 Refunds

Taxpayers may opt for overpayments to be:

- Applied to next year's estimated tax
- Refunded directly into a domestic bank account (direct deposit)
- Refunded by a paper check
- Split so that a portion is applied to next year's estimated tax and the rest received as direct deposit or paper check. A refund may not be split between a direct deposit and paper check.

When direct deposit is requested, the taxpayer must show the ERO proof of account from the financial institution that the taxpayer designates to receive the direct deposit. EROs must verify that information entered in Part II of form IA 8453 is correct and is the same information transmitted to the Department. The Department will issue a paper check if direct deposit information is invalid.

Refunds may be delayed when:

- Overpayment is offset for an outstanding liability to the Department, another state agency, an Iowa municipality, the IRS, or other similar entity. Any remainder of the overpayment after the offset will be processed as the taxpayer opted.
- Incomplete return; explanation or supporting documentation is missing
- Errors in the calculation of the return
- Additional review is needed

If an S Corporation refund is due because estimated payments exceed the tax due, you must request a refund by separate letter. Send to Iowa Department of Revenue, PO Box 10456, Des Moines IA 50306-0456.

Social security number, tax year, and amount of refund claimed are required to view [Iowa Individual Income tax refund status \(https://www.idr.iowa.gov/wheresmyrefund\)](https://www.idr.iowa.gov/wheresmyrefund)

## 8.6 Payments

The balance due must be paid by the due date to avoid late fees. Payment options for balance due returns and estimated payments:

- **MeF (direct debit)** Use your software to authorize the Department to debit your account. NOTE: This electronic withdrawal from your bank account will be identified with the ACH Company ID 4426004574. If you currently have a debit block on your account, please contact your financial institution to request that they allow a withdrawal from your bank account by this ACH Company ID. The IA 1040 column "A" taxpayer is credited for all estimated payments remitted with the MeF submission, not the IA 1040 column "B" taxpayer (filing status 3, married filing separately on combined return). Iowa offers standalone payments via MeF (i.e. sent as a pay-only submission separate from the tax return) for purposes of one taxpayer remitting estimated or other payment without filing a tax return. To cancel a MeF payment, contact Iowa (see Section 2.1). You must provide taxpayer name, phone number, payment amount, and scheduled pay date. Payment cancellation requests must be received by the Department no later than 5 business days prior to the payment/settlement date.
- **ePay (direct debit)** Use the [Department's eFile & Pay \(https://tax.iowa.gov/efile-pay\)](https://tax.iowa.gov/efile-pay) system to pay electronically. This option is free to use. Using your original ePay confirmation number, you may cancel an ePayment any time prior to 3pm central time of the day the Department is scheduled to debit your bank account.
- **Mail your payment** and completed estimated tax coupon (IA 1040ES or IA 1120ES) or Payment Voucher (IA 1040V or IA 1120V). Mail to the Department as instructed on the payment coupon or voucher.