Iowa Fiduciary Income Tax Payment Voucher

INSTRUCTIONS

Send this completed voucher with any remittance necessary to ensure that 90% or more of the correct amount of tax is paid on or before the expiration of your regular 4-month filing period.

Estates and trusts are not required to file an application requesting additional time to file their fiduciary income tax returns. Instead, all taxpayers who have paid 90% or more of their correct tax on or before the regular due date of the return automatically have an additional six months in which to file their return and pay any additional tax due with no penalty. Interest is still due on any additional tax paid after the regular due date. Taxpayers who have not paid 90% or more of their correct tax on or before the regular due date of their fiduciary income tax return are not allowed the 6-month additional period of time to file and owe both penalty and interest on the additional tax after the regular due date of their return.

Mail payment voucher and remittance to:
Fiduciary Return Processing
Iowa Department of Revenue
PO Box 10467
Des Moines, Iowa 50306-0467

Penalty for Failure to Timely File a Return: A penalty of 10% will be added to the tax due for failure to timely file a return if the return is not remitted by the due date and at least 90% of the correct tax is not paid by the due date. The penalty can only be waived under limited circumstances.

Penalty for Failure to Timely Pay the Tax Due: When the return has been filed timely, a penalty of 5% will be added to the tax due if at least 90% of the correct tax is not paid by the due date. The penalty can only be waived under limited circumstances.

Where the failure to file penalty and the failure to pay penalty are applicable, the failure to file penalty will take precedence.

www.state.ia.us/tax/
e-mail: idr@iowa.gov

Reset Form Print Form

Iowa Department of Revenue
www.state.ia.us/tax

Iowa Fiduciary Income Tax Payment Voucher

For calendar year _____or fiscal year beginning _____ , _____ and ending _____ , _____

PRINT name of estate or trust (last name, first name, middle initial)	Department of Revenue number
Name, address, and title of fiduciary	Federal ID number
Name of attorney	County
Address of attorney City State Zip code +4	
Attorney's telephone number Check whether an estate ☐ or trust ☐	Probate number

Date of payment _____
Make checks or money order payable to **Treasurer — State of Iowa**
Write Federal Identification Number on check or money order. 63-007 (09/22/10)

IA 1041V 20__

$ _____