Iowa Department of REVENUE

Iowa Individual Income Tax

Amended Payment Voucher and Instructions

https://tax.iowa.gov

Pay electronically using e-File & Pay on the Department's website: https://tax.iowa.gov

Note: Penalties can only be waived under limited circumstances, as described in Iowa Code section 421.27.

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 filed after the original due date of the return and if at least 90% of the correct amount of tax is not paid by the original due date of the return.

Failure to Timely Pay the Tax Due or Penalty for Audit Deficiency: A penalty of 5% will be added to the tax due if the return is filed by the original due date and at least 90% of the correct amount of tax is not paid by the original due date of the return.

When the failure to file penalty and the failure to pay penalty are both applicable, only the failure to file penalty will apply.

Penalty for Willful Failure to File: A penalty of 75% will be added to the tax due for willful failure to file a return or for filing with intent to evade tax.

If the amended payment is for the current tax year and payment is made after April 30, the tax due may be subject to penalty and interest. Additionally, amended payments for prior tax years may also be subject to penalty and interest.

Instructions for Payment Vouchers

1. Complete using blue or black ink - do not staple.
2. **SSN:** Enter the Social Security Number in the boxes provided below.
3. **Period Ending:** Enter the date of the calendar or fiscal year end. Use MMDDYY format. For example, the "Period Ending" for December 31, 2016, would be entered as: 123116.
4. **Payment Amount:** Enter dollars and cents. The two boxes separated to the right on the "Payment Amount" line are for cents. Do not enter any punctuation (ex: $, .).
5. When paying by check, **make checks payable to** Treasurer, State of Iowa.
6. Mail your payment on or before the due date with this voucher to:

   Iowa Department of Revenue
   PO Box 9187
   Des Moines IA 50306-9187

Iowa Department of Revenue

IA 1040XV

Amended Individual Income Tax Payment Voucher

Print Name: _____
(Last, First, MI)

Address: _____

City, State, ZIP: _____

Phone _____

SSN:

Period Ending:

Payment Amount:

Mail to:
Iowa Department of Revenue
PO Box 9187
Des Moines IA 50306-9187

Make checks payable to:
Treasurer, State of Iowa - When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction. 41-121 (09/13/16)

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