Iowa Department of Revenue
https://tax.iowa.gov

Iowa Withholding Tax

Payment Voucher and Instructions

The payment voucher does not replace the return.

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.

Instructions for Payment Vouchers

1. File your return through eFile & Pay at the Department's website: https://tax.iowa.gov.
2. **Make checks payable to** Treasurer, State of Iowa – do not staple – complete using blue or black ink.
3. Mail your payment on or before the due date with this voucher to:
   Iowa Department of Revenue
   PO Box 10411
   Des Moines IA 50306-0411
4. Do not staple – complete using blue or black ink.
5. Confirmation Number: Enter the eFile & Pay confirmation number.
6. Period: Enter the date of the calendar or fiscal year end. Use MMDDYY format. MM: two-digit month. DD: two-digit day. YY: last two digits of the tax year. The "Period Ending" for December 31, 2015, would be entered as: 123115.
7. Amount Paid: 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: $; ,).

44-105 (12/07/15)

Iowa Department of Revenue

Withholding Tax Payment Voucher

Confirmation Number: _____

Period Ending: _____

Name: _____

Permit Number: _____

Address: _____

City, State ZIP: _____

Payment Amount: _____

Phone: _____

Mail to:
Iowa Department of Revenue
PO Box 10411
Des Moines, IA 50306-0411

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. 44-105 (07/22/15)

1544105019999