

## Instructions

**You must file even if no tax was withheld.**

**Due Date** - Quarterly returns are due the last day of the month following the end of the quarter.

**Line 1: Total Tax Withheld This Quarter** – Enter the total tax withheld for the entire three-month period. If no tax has been withheld, enter zero on this line, sign, and return this form.

**Line 2: Less Monthly Deposits** – Enter the amount of withholding tax deposited for the first two months of the quarter.

**Line 3: Less Credits** – Enter each total for: (a) New Jobs Credit, (b) Supplemental Jobs Credit, (c) Accelerated Career Education Credit, and (d) Targeted Jobs Credit for the quarter. Enter certificate numbers for each of the credits you are entitled. Enter the total credit amount.

**Line 4: Balance Due** – Subtract the total of the amounts on line 2 and line 3 from the amount on line 1.

**Line 5: Penalty** – If you owe penalty, compute the penalty on the amount on line 4 and enter on line 5.

**Line 6: Interest** – If you owe interest, compute the interest on the amount on line 4 and enter on line 6.

**Line 7: Total Amount Due** – Add lines 4, 5, and 6. Make check payable to Treasurer-State of Iowa. Please write your permit number on the check.

**Penalty for Failure to Timely File a Return** – A penalty of 10% of the tax due will be added for failure to timely file a return if at least 90% of the correct amount of 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 or Penalty for Audit Deficiency** – A penalty of 5% of the tax due will be added if the return is mailed timely but 90% of the correct amount of tax is not paid by the due date. The penalty can only be waived under limited circumstances.

**If both penalties apply, only the 10% failure to file penalty is charged.**

**Interest** – Interest accrues on unpaid tax from the due date of the return. Any fraction of a month is considered a whole month for the purposes of computing interest.

**Signature of Withholding Agent** – The person signing the return must be the individual responsible withholding and remitting withholding taxes and can be held personally liable for unpaid taxes. The return must be signed and dated to be complete.

**How to file** – File this report online through eFile & Pay at <https://tax.iowa.gov>, by telephone at 800-514-8296, or by mail to: Iowa Department of Revenue, PO Box 10411, Des Moines IA 50306-0411.

**Note** – When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.

**Questions about Iowa taxes and interest rates** – Contact Taxpayer Services by calling 515-281-3114 or 800-367-3388, or emailing [idr@iowa.gov](mailto:idr@iowa.gov).

Permit Number

Period (MMDDYY)

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

1. Total Tax Withheld This Quarter.....	<input type="text"/>	.00
2. Less Monthly Deposits .....	<input type="text"/>	.00
3. Less Credits		
3a. New Jobs Credit .....	<input type="text"/>	.00
Certificate Number _____		
3b. Supplemental Jobs Credit.....	<input type="text"/>	.00
Certificate Number _____		
3c. Accelerated Career Education Credit .....	<input type="text"/>	.00
Certificate Number _____		
3d. Targeted Jobs Credit .....	<input type="text"/>	.00
Certificate Number _____		
Total Credits .....	<input type="text"/>	.00
4. Balance Due.....	<input type="text"/>	.00
5. Penalty .....	<input type="text"/>	.00
6. Interest .....	<input type="text"/>	.00
7. Total Amount Due .....	<input type="text"/>	.00

Signature of Withholding Agent \_\_\_\_\_

Daytime Phone Number ( \_\_\_\_\_ ) \_\_\_\_\_ Date \_\_\_\_\_

