

Instructions

You must file even if no tax was withheld. If no tax was withheld, enter 0 on line 1 and enter 0 on line 7.

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. Monthly Deposits/Overpayments: Enter the amount of withholding tax deposited for the first two months of the quarter, other additional payments made, and applicable credits from prior quarters.

Line 3. 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: Add lines 2 and 3. Subtract the total 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.

Penalties can only be waived under limited circumstances as described in Iowa Code section 421.27. A penalty of 10% will be added to the tax due for failure to timely file a return if at least 90% of the correct amount of tax is not paid by the due date. 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.

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

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

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.

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.

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. Please allow 14 days to clear.

Questions about Iowa taxes and interest rates – contact Taxpayer Services at 515-281-3114 or 800-367-3388, or emailing idr@iowa.gov.

Permit Number

Period (MMDDYY)

Name _____

Address _____

City _____ State _____ ZIP _____

1. Total Tax Withheld This Quarter.....	<input type="text"/>	.00
2. Monthly Deposits/Overpayments	<input type="text"/>	.00
3. 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 _____

