



Sent via email

April 3, 2020

Mr. Kranz, Ms. McLoughlin, and Mr. Bishop-Henchman:

Governor Kim Reynolds and I have been working very closely together to respond to the unique and challenging circumstances presented by COVID-19. Through a combination of gubernatorial Proclamations and Director's Orders, the state of Iowa has provided a variety of measures to ease the burden this pandemic has placed on taxpayers. All information produced by the Department can be found at tax.iowa.gov/COVID-19, which can also be accessed through coronavirus.iowa.gov, managed by the Governor's Office.

Through [Order 2020-01](#), I extended the filing and payment deadlines for income, franchise, and moneys and credits taxes with a due date on or after March 19, 2020, and before July 31, 2020, to a new deadline of July 31, 2020. This Order, signed on March 19, 2020, also delayed the March 25, 2020 due date for taxpayers who remit income tax withholding on a semi-monthly basis until April 10, 2020.

Governor Reynolds suspended the imposition of penalty and interest for delay in payment of property taxes due through a [Proclamation on March 19, 2020](#) and extended through another [Proclamation on April 2, 2020](#). In effect, this waives penalty and interest that would have accrued if someone did not pay property tax, normally due by April 1, 2020 to avoid delinquency, until April 30.

The Department worked with the Iowa Economic Development Authority to create a single application for taxpayers to request grants as well as deferral of sales tax and income tax withholding filings and payments. On filings due for the period beginning March 20 through the close of business on April 30, 2020, eligible businesses will receive a waiver of penalty and an additional 60 days to file without accruing interest. While the IEDA grant deadline has expired, the Department will continue receiving [applications](#) from businesses requesting a tax deferral and will continue granting such requests to eligible businesses.

On April 1, 2020, I signed Order 2020-02 to extend the filing deadline for a property tax protest with a Board of Review to June 5, 2020, and to allow Boards of Review in each city and county to remain in session until June 15, 2020. I plan to sign another order in the very near future that will provide underpayment penalty relief to qualifying taxpayers for certain estimated payments for the 2020 tax year.

The Department already accepts most filings, including appeals, via regular mail and email without notarization requirements and generally accepts electronic signatures. The Department is in the process of reviewing forms that require notarization to determine if it is appropriate to waive such requirements at this time. Alternatively, in a [Proclamation signed on March 22, 2020](#), Governor Reynolds suspended in-person notarization requirements, thus allowing for electronic notarization assuming compliance with guidance from the Secretary of State's office.

Finally, the Department is taking business circumstances into consideration as it works through its audits and backlog of appeals, working with taxpayers on extensions and payment plans where needed, and taking the current business climate into consideration as it works towards resolution.

Even with these changes already in place, the Governor and I are open to making additional changes if circumstances demand additional adjustments.

Sincerely,

A handwritten signature in black ink, appearing to read "Kraig Paulsen". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Kraig Paulsen
Director

CC: Greg Matson, Executive Director, Multistate Tax Commission