



**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.

**The payment voucher does not replace the return.**

**Instructions for Payment Vouchers**

1. File your return through eFile & Pay at [www.iowa.gov/tax](http://www.iowa.gov/tax)
2. Confirmation Number: Enter the eFile & Pay confirmation number.
3. Period Ending: 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, 2014, would be entered as: 123114.
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. Enclose payment with your voucher – do not staple – complete using blue or black ink.
6. 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

**Iowa Department of Revenue**

**IA Withholding Payment Voucher**

Confirmation  
Number: \_\_\_\_\_

Period Ending: \_\_\_\_\_

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Name: \_\_\_\_\_

Permit  
Number: \_\_\_\_\_

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Address: \_\_\_\_\_

City, State ZIP: \_\_\_\_\_

Payment Amount: \_\_\_\_\_

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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 (09/12/14)