

Center for Agricultural Law & Taxation

Mid Year State of Iowa Update



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2017 Iowa Legislation Update and Iowa Department of Revenue Changes



Form 4506 – Copy of Iowa Tax Return



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

IA 4506 Request for Copy of Tax Return

Note: For sales, use, and withholding returns filed through the eFile & Pay system, view or print returns at <https://tax.iowa.gov>. Log in to the eFile & Pay system and select "View Returns eHistory" from the main menu.

Instructions:

- Use this form to request copies of Iowa returns.
- Submit a separate request for each type of tax return.
- If you are not the taxpayer, please enclose proof of authorization to receive a copy of the return(s) requested. We need:
 - an Iowa power of attorney (form IA2848), or
 - if the taxpayer is deceased, proof that you are authorized to represent the decedent.

Note:

- Requests received without a signature or date will be returned.
 - Contact the IRS at 800-829-1040 for federal returns.
 - We may be unable to provide copies of individual income tax returns more than three years old.
- We will provide a copy of a return and any supporting schedules attached to the return on which entries were made. We will not copy a page containing only instructions.

Name(s) and address as shown on return:

**Mailing address for copy(s)
 (if different from address on left) :**

3

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Form 4506 – Copy of Iowa Tax Return

Name(s) and address as shown on return:

**Mailing address for copy(s)
 (if different from address on left) :**

Copies of Returns Requested:

Tax Type (one per form)	Social Security Number, Federal Employer Identification Number, or Permit Number	Tax Periods

Fee is \$5 for each tax return. Number of returns requested: _____ x \$5 = \$ _____ .00

Note: Do not send cash. Make check payable to: Treasurer, State of Iowa
 Payment must accompany this request. Requests received without payment will be returned to the sender. When you pay by check, you authorize the Department to convert your check to a one-time electronic banking transaction.

Signature of Taxpayer or Requester: _____ Date: _____

If signed by someone other than taxpayer, authorization is required. See instructions.

Daytime Phone: _____

Mail completed form and check to:

Request for Copy
 Iowa Department of Revenue
 P.O. Box 10413
 Des Moines IA 50306-0413

95-504 (07/14/15)



4

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Record of Other Iowa Returns

- For sales, use, and withholding returns filed through the eFile & Pay system, view or print returns at;
- <https://tax.iowa.gov>
- Log in to the eFile & Pay system and select “View Returns eHistory” from the main menu

5

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Iowa Election Campaign Fund

- 2017 Iowa Acts HF 242 eliminates the option for taxpayers to designate a contribution to the Iowa election campaign fund for tax years beginning on or after January 1, 2017
- Income tax forms will not include a space for this checkoff for tax years beginning on or after that date
- Effective July 1, 2018, the Iowa election campaign fund will cease to exist, and no distributions may be made from the fund after that date
- References to the Iowa election campaign fund throughout the Code are eliminated effective July 1, 2018

6

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Miscellaneous Technical Corrections and Clarifications

- 2017 Iowa Acts HF 608 updates the definition of “Internal Revenue Code” for Iowa tax purposes to clarify that references to the Internal Revenue Code found in the Iowa Code do not include any changes to the Internal Revenue Code enacted after January 1, 2015
- Unless otherwise specified in the Iowa Code, changes to the Internal Revenue Code enacted after January 1, 2015, including changes with retroactive applicability or effectiveness, do not apply for Iowa tax purposes
- This was required as Iowa did not couple with all federal provisions enacted in late 2015

7

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Iowa Research Activities Credit

- Starting in 1985, a credit became available for 6.5% of Iowa's apportioned share of qualifying expenditures for increasing research activities
- The Iowa Research Activities Tax Credit is based on the federal research and experimentation tax credit
- The Iowa credit is based on the ratio of Iowa research expenditures over total research expenditures
- The tax credit is claimed on the IA128.
- A taxpayer may choose each year how to compute the Research Activities Tax Credit for Iowa tax purposes. Any credit in excess of the tax liability may be refunded or credited to the tax liability for the following year

8

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Iowa Research Activities Credit

- For purposes of the Iowa research activities credit, the definition of “Internal Revenue Code” is updated to refer to the Internal Revenue Code in effect on January 1, 2016
- This definition does not include any changes to the Internal Revenue Code enacted after January 1, 2016, including those with retroactive applicability or effectiveness
- The program was introduced to encourage research activities in the state and the economic activity that follows
- As well as to provide support to businesses engaging in research even if they have no State tax liability

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Solar Energy Tax Credit

- To request a Solar Energy System Tax Credit, an application must be completed - once the application is approved, a tax credit certificate will be mailed
- The application requesting an award for installations on or after January 1, 2016 must be received by May 1 following the year of the installation of the solar energy system or the award request will be denied
- The application for the Iowa credit cannot be made for individuals until the installation of the solar energy system is complete
- An application for the Iowa credit for businesses cannot be made until the installation of the solar system is complete and the system is placed in service

10

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Solar Energy Tax Credit - Individual

- Qualifying installations must meet the federal residential energy efficient property credit related to solar energy provided in IRC §§ 25D(a)(1) and 25D(a)(2)
- Installations that occur in the tax year that begins on or after January 1, 2014 but before December 31, 2015, the award is equal to 60% of the federal credit, not to exceed \$5,000
- Installations that occur after January 1, 2016 are equal to 50% of the federal credit up to \$5,000

11

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Solar Energy Tax Credit - Business

- Qualifying installations must meet the federal energy efficient property credit related to solar energy provided in IRC §§ 48(a)(3)(A)(i) and 48(a)(3)(A)(ii)
- Installations that occur in the tax year that begins on or after January 1, 2014 but before December 31, 2015, the award is equal to 60% of the federal credit, not to exceed \$20,000
- Installations that occur after January 1, 2016 are equal to 50% of the federal credit up to \$20,000

12

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Solar Energy System Tax Credit Awarded by Year

- 2017 - \$2,956,339
- 2016 - \$4,996,103
- The credits will be issued on a first-come, first-served basis until the \$5 million cap is reached each year
- If the Department receives applications for tax credit awards in excess of the \$5 million available in a year, the applications will be prioritized by the date and time the completed application is successfully submitted
- To create a completed application to submit, the following electronic documents are required:

13

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- An invoice or other document showing the cost of the system
- A copy of the “utility completion sheet” that was obtain from the utility company
- The Tax Credit Applicant Certification form that must be completed during the application process

14

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Business

- If applying for the credit for a business installation, documentation to verify the date the system was placed in service is also required
- The documentation may include approval of required license or permits, or a letter from the utility company that the business is connected to the power grid
- Alternatively, if unable to obtain a document from the utility company attach a statement that includes the following information:

15

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Business

- Name, address, taxpayer identification number, email address, and telephone number
- The date that the energy property was placed in service
- A declaration, applicable to the statement and any accompanying documents, signed by the business owner or by a person currently authorized to bind the owner in such matters, in the following form:
- "Under penalties of perjury, I declare that I have examined this statement, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this statement are true, correct, and complete"

16

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Solar Energy Tax Credit

- For purposes of the solar energy tax credit, the definition of “Internal Revenue Code” continues to mean the Internal Revenue Code as amended to and including January 1, 2016
- This definition is updated to clarify that it does not include any changes to the Internal Revenue Code enacted after January 1, 2016, including those with retroactive applicability or effectiveness
- Iowa was concerned that Congress would not extend the credit, thus the definition to the Iowa Code was updated to reflect the Iowa Credit would continue if the federal credit was not extended

17

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Federal Solar Credit Extended

- Tax Credit: 30% of cost with no upper limit
- Expires: December 31, 2021
- Tax credits for Solar Energy Systems are available at 30% through December 31, 2019
- The credit decreases to 26% for tax year 2020; drops to 22% for tax year 2021 then expires December 31, 2021)
- Existing homes and new construction qualify
- Both principal residences and second homes qualify
Rentals do not qualify

18

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Federal Solar Tax Credit

- The federal solar tax credit, also known as the investment tax credit (ITC), allows a taxpayer to deduct 30 % of the cost of installing a solar energy system from your federal taxes
- The ITC applies to both residential and commercial systems, and there is no cap on its value

19

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Bonus Depreciation

- Bonus depreciation under § 168(k) of the Internal Revenue Code is not allowed for Iowa

20

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Adoption Tax Benefit Changes

- 2017 Iowa Acts SF 433 makes several changes to the adoption process
- The bill defines “adoption service provider” to include a licensed child-placing agency or a licensed attorney
- The bill also eliminates the “independent placement” of a child, thereby only allowing adoption service providers and the Department of Human Services to place children for purposes of adoption

21

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Adoption Tax Benefit Changes

- The bill changes the adoption expense deduction and the adoption tax credit by eliminating references to child-placing agencies and independent placements
- The bill also recognizes placement by newly-defined adoption service providers for purposes of the adoption expense deduction and the adoption tax credit
- Effective date July 1, 2017

22

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First-Time Homebuyers Savings Accounts

- 2017 Iowa Acts SF 505 authorizes first-time homebuyer savings accounts and related tax benefits
- On or after January 1, 2018, an individual may establish a first-time homebuyer savings account by opening an interest-bearing savings account with a financial institution and designating the account as a first-time homebuyer savings account
- The account holder must designate one individual as the beneficiary of the account

23

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First-Time Homebuyers Savings Accounts

- The designated beneficiary must be a first-time homebuyer
- A married couple filing jointly may establish a joint first-time homebuyer savings account
- An individual may establish more than one account as long as each account has a different designated beneficiary
- An individual may be both the account holder and the designated beneficiary of the same account
- An individual may also be the designated beneficiary of more than one account

24

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First-Time Homebuyers Savings Accounts

- Beginning with tax year 2018, the account holder of a first-time homebuyer savings account may claim a deduction for Iowa individual income tax equal to the amount of contributions the holder made during the tax year to the holder's accounts
- The deduction for contributions is subject to two limits
 - The deduction for contributions is subject to an annual deduction limit of \$4,000 for married taxpayers filing a joint return and maintaining a joint first-time homebuyer savings account, and
 - \$2,000 for all other taxpayers

25

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First-Time Homebuyers Savings Accounts

- The annual deduction limits are adjusted annually for inflation, beginning in calendar year 2018
- Second, the deduction for contributions is subject to a lifetime limit of ten times the account holder's annual deduction limit
 - Additionally, the account holder may deduct interest received from the account holder's first-time homebuyer savings accounts

26

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First-Time Homebuyers Savings Accounts

- Deductions for a first-time homebuyer savings account are only available to an account holder until January 1 of the tenth calendar year after the calendar year in which the account holder opened the account, or until funds are withdrawn for a purpose other than to pay the designated beneficiary's qualifying home purchase expenses, whichever occurs first
- Any amount withdrawn from a first-time homebuyer savings account for a non-qualifying purpose during the tax year must be added to the account holder's Iowa net income for that year, to the extent the amount was previously deducted as a contribution

27

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First-Time Homebuyers Savings Accounts

- Any amount remaining in the account on January 1 of the tenth calendar year after the account was created is considered withdrawn for a non-qualifying purpose on that date
- Any withdrawal that must be added to the account holder's net income is subject to a 10% penalty, unless the withdrawal was made due to death of the account holder or due to a garnishment, levy, or other order
- In calculating Iowa taxable income, a taxpayer must add back any amounts deducted at the federal level and paid or reimbursed for qualifying purposes from funds in a first-time homebuyer savings account
- Effective date - July 1, 2017
- The adjustments to Iowa income taxes apply to tax years beginning on or after January 1, 2018

28

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Dependent Health Coverage Reporting Requirement Repealed

- 2017 Iowa Acts HF 625 eliminates the requirement that taxpayers indicate on their tax returns whether their dependent children have health care coverage
- The Department is no longer required to send information to taxpayers about state medical assistance programs for dependent children and no longer required to report annually to the governor and the general assembly regarding health care coverage
- Effective date- May 11, 2017, applicable to tax years beginning on or after January 1, 2017

29

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Delivery Sales of Vapor & Alternative Nicotine Products

- 2017 Iowa Acts SF 516 allows retailers to make delivery sales of vapor products and alternative nicotine products in Iowa
- A “delivery sale” is a sale of vapor or alternative nicotine products by means such as the Internet, telephone, or mail order for delivery to final consumers in Iowa
- The retail sale of cigarettes and tobacco products for delivery in Iowa is still prohibited
- Retailers making delivery sales of vapor products and alternative nicotine products into Iowa must obtain a statewide retail permit issued by the Department of Revenue and must obtain a bond of \$1,000, payable to the State of Iowa

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Delivery Sales of Vapor & Alternative Nicotine Products

- Retailers making delivery sales must verify that the purchaser is at least 18 years of age
- Retailers making delivery sales must use a method of delivery that requires the signature of a person who is at least 18 years of age before releasing the shipping package to the purchaser
- Retailers making delivery sales must collect and remit all Iowa sales and use taxes due and obtain the applicable sales and use tax permits
- These requirements apply to all retailers making delivery sales of vapor products and alternative nicotine products in Iowa, regardless of whether the retailer's place of business is located inside or outside Iowa
- Effective date : July 1, 2017

31

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Iowa e File and E pay Changes



32

Iowa e File and E Pay Changes

- E File & Pay now provides a self-help option for resetting the password when locked out
- You can now reset the password 24/7 without contacting the department
- The Iowa eFile & Pay system has updated Internet browser security requirements to keep personal information safe
- **To avoid a service disruption when accessing eFile & Pay, please check your browser to see if it supports TLS v1.2 and 128 bit encryption**

33

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Iowa e File and E Pay Changes

- If it does you are up-to-date
- If not, you must upgrade the browser
- To learn more go to : <https://tax.iowa.gov/efile-pay-browser-requirements>
- New security features were added to the Department's eFile & Pay system effective June 28, 2017
- **You must update the User ID and Password**

34

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Iowa e File and E Pay Changes

Iowa Department of REVENUE

Business eFile Number: **88771879** Legal Name: **LEGALNM-1558** [FAQs](#) | [Help](#) | [IDR Home](#)

Log In >

Please enter your User ID and Password, then press LOG IN. If you accessed eFile & Pay system by telephone for the first time, before you used the web, please enter your 8 digit telephone password to gain access.

User Authentication

Business eFile Number: **88771879**

Legal Name: **LEGALNM-1558**

Enter User ID:

Enter Web Password:

[Forgot Web User ID?](#) [Forgot Password?](#)

35

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Iowa e File and E Pay Changes

Create New Web User ID >

The Iowa Department of Revenue is phasing out the 4-digit Web User IDs in eFile & Pay. Please create a new, longer Web User ID to replace your existing 4-digit Web User ID. Think of one that is meaningful to you. It must be 6 to 50 characters long and may consist of letters, numbers and/or special characters. Also reset your password. You must use your new Web User ID and password next time you login to eFile & Pay.

Create Web User ID

1) Create Web User ID: (User ID must be at least 6 characters)

Confirm Web User ID:

2) Web Password: Your Password must be at least 8 characters long and have no more than 2 consecutive repeating characters. It must contain at least 1 letter, 1 number, 1 special character @#\$%^&*!+=. Letters are case sensitive, small b differs from capital B.

Confirm Web Password:

3) Email Address:

Confirm Email Address:

36

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Iowa e File and E Pay Changes

- The User ID has to be at least six characters - can be lower case and upper case letters, numbers, and only the following special characters of _ and @
- The Web Password has to be at least eight characters and must contain at least 1 letter, 1 number, and 1 special character (only @ # \$ % ^ & ? ! + = characters will be accepted)
- Cannot have more than two repeating characters and letters are case sensitive
- The email from the Profile Screen will transfer over
- Confirm email by entering it once again

37

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Iowa e File and E pay Changes

The screenshot shows the Iowa Department of Revenue eFile and ePay system main menu. At the top is the Iowa Department of Revenue logo and name. Below the logo, it displays the Business eFile Number (88771879) and Legal Name (LEGALNM-1558). There are links for FAQs, Help, and IDR Home. The main menu is titled "Main Menu" and includes a "DEMO ON/OFF" button with the instruction "Press this button to demo system." The menu is divided into four sections: "Select a tax type to file a return and make a payment" (with links for Sales and Withholding), "Select a report to submit" (with links for W-2 Wage Statement and 1099 Information Return), "Select an administrative function to perform" (with links for Add/Edit Users, Change a Profile, Make a Payment, and Cancel a Payment), and "View 'e' History" (with links for View Returns "e" History, View Payments "e" History, and View Cancelled Payments "e" History). An "EXIT" button is located at the bottom right of the menu.

38

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Iowa e File and E Pay Changes

- After choosing and confirming your new Web User ID and Web Password, ensure to note this as there is no interim screen allowing for printing
- The Admin User (formerly known as User ID 0001 will still have to reset password for other sub users (ie ...0002, 0003, etc)

39

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Iowa e File and E Pay Changes

- Every 60 days users will be prompted to create a new password
- Choose passwords that can be easily updated every 60 days
- Passwords cannot be reused within the last year
- The User ID can be reused as long as it is for the same user
- If sub users are locked out and if they do not know the User ID and Password they will have to contact the Admin User

40

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Iowa e File and E Pay Changes

- If the Admin User is locked out and they do not know their User ID and Password they will have to contact Taxpayers Services at 515-281-3114 or 800-367-3388
- If any user is locked out and the correct User ID and Password are known simply wait the 30 minutes and try again
- Telephone filers are not affected by this enhancement

41

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Forgot User ID or Password

42



Iowa e File and E Pay Changes

Iowa Department of REVENUE

Business eFile Number: **88771879** Legal Name: **LEGALNM-1558** [FAQs](#) | [Help](#) | [IDR Home](#)

Log In >

Please enter your User ID and Password, then press LOG IN. If you accessed eFile & Pay system by telephone for the first-time, before you used the web, please enter your 8 digit telephone password to gain access.

User Authentication

Business eFile Number: **88771879**

Legal Name: **LEGALNM-1558**

Enter User ID:

Enter Web Password:

EXIT **LOG IN**

[Forgot Web User ID?](#) [Forgot Password?](#)

43

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Iowa e File and E Pay Changes

Iowa Department of REVENUE

Business eFile Number: **88771879** Legal Name: **LEGALNM-1558** [FAQs](#) | [Help](#) | [IDR Home](#)

Forgot Web User ID >

In order to recover your Web User ID, you must provide the email associated with your account. An email will be sent to your attention with your Web User ID. If you do not receive an email, please check your junk or spam folder. If you need further assistance, please contact the IA DOR Admin for assistance at 1-800-367-3388. Please note this functionality is only for USER ADMIN (primary user).

User Authentication

BEN: 88771879

Permit Number: ← 1)

Tax Type associated with Permit Number above: ← 2)

E-mail: ← 3)
(example: tester01@quality.com)

EXIT **CONTINUE**

44

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Iowa e File and E Pay Changes

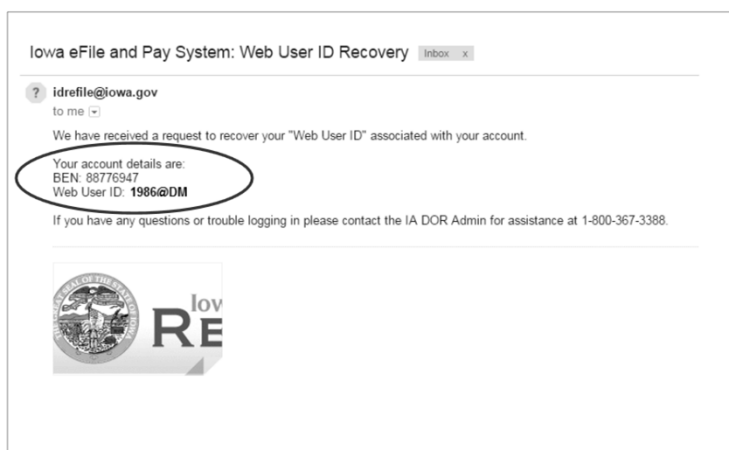


The screenshot shows the Iowa Department of Revenue's eFile and E Pay system login interface. At the top, the Iowa Department of Revenue logo is displayed alongside the text "Iowa Department of REVENUE". Below this, the Business eFile Number (88771879) and Legal Name (LEGALNM-1558) are shown. A "Log In" button is present, followed by instructions to enter the User ID and Password. A message states: "Your Web User ID has been sent to the email address. You should receive it shortly." Below this is a "User Authentication" box containing fields for "Enter User ID:" and "Enter Web Password:", along with "EXIT" and "LOG IN" buttons. Links for "Forgot Web User ID?" and "Forgot Password?" are also visible.

45

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Iowa e File and E Pay Changes – Notification Sent Example



The screenshot shows an email notification from idrefile@iowa.gov. The subject is "Iowa eFile and Pay System: Web User ID Recovery". The email body states: "We have received a request to recover your 'Web User ID' associated with your account." Below this, the account details are listed: "Your account details are: BEN: 88776947 Web User ID: 1986@DM". The email also includes a contact number for assistance: "1-800-367-3388". The Iowa Department of Revenue logo is visible at the bottom of the email content.

46

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Iowa e File and E Pay Changes

Iowa Department of REVENUE

Business eFile Number: 88771879 Legal Name: LEGALNM-1558 [FAQs](#) | [Help](#) | [IDR Home](#)

Log In >

Please enter your User ID and Password, then press LOG IN. If you accessed eFile & Pay system by telephone for the first-time, before you used the web, please enter your 8 digit telephone password to gain access.

User Authentication

Business eFile Number: 88771879

Legal Name: LEGALNM-1558

Enter User ID:

Enter Web Password:

[Forgot Web User ID?](#) [Forgot Password?](#)

Both the Admin User and Sub Users may use the Forgot Password link by clicking on the Forgot Password link.

47

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Iowa e File and E Pay Changes

Iowa Department of REVENUE

Business eFile Number: 88771879 Legal Name: LEGALNM-1558 [FAQs](#) | [Help](#) | [IDR Home](#)

Forgot Password? >

In order to recover your forgotten password, you must provide the Web User ID associated with your account on this page. System will ask the HINT questions on next page. Please note that is functionality is only for USER ADMIN (primary user).

Enter Web User ID

BEN: 88771879

Web User ID:

The user will next enter the appropriate User ID of the forgotten password and click Continue.

48

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Iowa e File and E Pay Changes

Iowa Department of
REVENUE

Business eFile Number: **88771879** Legal Name: **LEGALNM-1558** [FAQs](#) | [Help](#) | [IDR Home](#)

Forgot Password? ➔

Please answer the hint questions, then press CONTINUE.

Answer Hint Questions

Hint Question 1: What was the name of your childhood pet?
Hint Answer 1:

Hint Question 2: What color was your first car or truck?
Hint Answer 2:

49

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Iowa e File and E Pay Changes

- The user will answer the password hint questions and click Continue
- Note: If the Admin User cannot answer these questions the Admin User will have to call Taxpayer Services at 515-281-3114 to reset the password
- If the Sub User cannot answer these questions they will contact the Admin User to reset the password

50

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Iowa e File and E Pay Changes

51

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Iowa e File and E Pay Changes

Once the user successfully answers the hint question from prior screen, they will see the Change Password screen and simply create a new password following the password parameters.

- The Web Password has to be at least eight characters and must contain at least 1 letter, 1 number, and 1 special character (only @ # \$ % ^ & ? ! + = characters will be accepted). Cannot have more than two repeating characters and letters are case sensitive .

52

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Iowa e File and E Pay Changes

The screenshot shows the Iowa Department of Revenue website. At the top is the state seal and the text "Iowa Department of REVENUE". Below this is a "Welcome" message and a navigation bar with links for "FAQs", "Help", and "IDR Home". A message box states: "All error and informational messages will display at the top of the screen, below the title." The main section is titled "Login" and contains two options: "Business Taxes" and "Individual Income/Corporation Income/Consumer's Use (no permit) ePayments". The "Business Taxes" option is selected. It prompts the user to "Enter your BEN, select Business Taxes, and press CONTINUE." Below this is a field for "Business eFile Number (BEN):" with the value "88771879" and a note "(8 digit number mailed to you)". There is also a radio button for "Business Taxes (Withholding, Sales, Use, LPG Fuel, and Motor Fuel)". The "Individual Income/Corporation Income/Consumer's Use (no permit) ePayments" option is also visible, with a "Not enrolled? Click here." link. It prompts the user to "Enrolled? Enter your BEN, select Individual Income/Corporation Income ePayments, and press CONTINUE." Below this is a field for "Business eFile Number (BEN):" and a radio button for "Individual Income/Corporation Income ePayments (IA1040/IA1040ES;IA1120/IA1120ES)". A "CONTINUE" button is at the bottom right.

53

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Iowa eFile and Epay Changes

The screenshot shows the "User Authentication" screen on the Iowa Department of Revenue website. At the top is the state seal and the text "Iowa Department of REVENUE". Below this is the "Business eFile Number: 88771879" and "Legal Name: LEGALNN-1558". There is a "Log In" link and a message: "Please enter your User ID and Password, then press LOG IN. If you accessed eFile & Pay system by telephone for the first-time, before you used the web, please enter your 8 digit telephone password to gain access." The main section is titled "User Authentication" and contains a "Business eFile Number: 88771879" and "Legal Name: LEGALNN-1558". Below this are fields for "Enter User ID:" with the value "1986@CHI" and "Enter Web Password:" with the value "*****". There are "EXIT" and "LOG IN" buttons. At the bottom are links for "Forgot Web User ID?" and "Forgot Password?".

The user will enter their user ID and web password they just created. The next screen will be the eFile & Pay Main Menu.

54

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