



**Instructions**

If you do not pay electronically, mail payment voucher and check to:

Corporation Tax Return Processing - Voucher  
Iowa Department of Revenue  
PO Box 10466  
Des Moines, Iowa 50306-0466  
Make check payable to: Treasurer - State of Iowa

**Penalty for 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 not filed by the due date and at least 90% of the correct 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:** A penalty of 5% will be added to the tax due if at least 90% of the correct tax is not paid by the due date. The penalty can only be waived under limited circumstances.

Where the failure to file penalty and the failure to pay penalty are both applicable, only the failure to file penalty will apply.

**Pay electronically. Good for the environment. Good for you.  
Go to [www.iowa.gov/tax](http://www.iowa.gov/tax) for ePayment information.**

Iowa Department of Revenue

**IA 1120V**

Corporation Payment Voucher

Mail to:  
Corporation Tax  
Iowa Department of Revenue  
PO Box 10466  
Des Moines, IA 50306-0466

**FOR CALENDAR YEAR \_\_\_\_\_ OR FISCAL YEAR ENDING \_\_\_\_\_, 20 \_\_\_\_\_**

PRINT corporation's name		FEIN
Address (number and street)		Payment Amount
City, State, ZIP	Daytime Telephone Number (    )    -	

**Make check payable to: Treasurer - State of Iowa.** 42-019 (08/31/12)  
When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.

