

# Responding to COVID-19

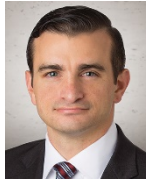
A Tax Administrator Panel Perspective

April 16, 2020

**Fredrikson**  
& BYRON, P.A.

# Polling Question #1

# Today's Presenters



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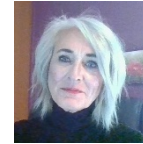
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# Today's Agenda

- Introduction
- Administrator Discussion
  - Iowa
  - Minnesota
  - Missouri
  - North Dakota
  - Wisconsin
- Q & A

# Iowa Department of Revenue

## Iowa Small Business Relief Tax Deferral Program:

The Iowa Department of Revenue, Iowa Economic Development Authority (IEDA), and the Governor's Office partnered to provide a small business relief program to businesses impacted by the COVID-19 pandemic.

## Frequently Asked Questions Topics:

- Iowa Small Business Relief Program
- Property Tax
- Income Tax
- Estimated (Income Tax) Payments
- Sales and Use Tax
- Withholding

## Orders & News Releases:

- April 9 - Order 2020-03 granting certain penalty relief (but not extensions) related to estimated tax payments
- April 8 - Iowa Small Business Relief Tax Deferral Program still accepting applications
- April 2 - Order 2020-02 granting certain property tax extensions under Iowa Code Section 441.37(1)(a)(1)
- March 19 - Order 2020-01 granting certain filing and payment extensions for income and other tax types to July 31, 2020 (excluding estimated payments), and for one withholding deposit due date to April 10, 2020
- March 18 - News from the Iowa Department of Revenue - Appeals Operations
- March 18 - News from the Iowa Department of Revenue - Changing the way taxpayers receive assistance

Iowa Department of  
**REVENUE**

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# Polling Question #2

- Filing and Paying
- Penalty and Interest Relief
- Compliance
- Closing

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# Polling Question #3



1. Remote Work
2. Audit Actions
3. Electronic Records and Submissions
4. IRS Extensions



MISSOURI DEPARTMENT OF  
**REVENUE**

# Polling Question #4

# North Dakota Tax Relief

- Remote Work for 86% of Staffing
- Extensions: IRS, Other State Taxes
- Compliance Actions
- The Future??



# Polling Question #5

# Wisconsin

- Impact of IRS Notice 2020-23
- Other interest & penalty relief (& legislative activity)
- Compliance-related issues
  - Relaxing collection activities
  - Educating customers on installment payment options
  - Generally delaying start of field audits of small businesses
  - Continuing in-progress audits remotely, allowing extensions
  - Not considering businesses to have WI nexus solely because employees telecommute from WI due to health emergency
- Continuity of operations with about 90% of staff telecommuting

This presentation is an informal explanation and is not a guidance document as defined in sec. 227.01(3m)(a), Wis. Stats.



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