



**Using GovConnectIowa for
Business Owners and Tax Professionals**

June 14, 2023

Disclaimer

Please be advised that the information in this presentation contains informal opinions and are only applicable to the factual situations referenced and to the statutes in existence as of the date of this presentation.

The Iowa Department of Revenue may take a contrary position in the future to what is stated today. Any oral or written opinion by Department personnel not pursuant to a Petition for Declaratory Order under Iowa Administrative Code rule 701-7.24 is not binding on the Department.

Benefits of GovConnectIowa



File various business tax returns



Make payments & view payment history



Add, manage and revoke third party authorization



Add, remove or update online access permissions



Paperless mail delivery options available



Apply for and/or renew alcohol, lottery or food and lodging licenses

Access Types

Full Access (Business Owner, CEO, President, etc.)

- Access to all available account features on GovConnectIowa
- Can manage all logons associated to tax accounts

Administrator (Employee, Staff Accountant, Bookkeeper, etc.)


- An employee acting on behalf of a business

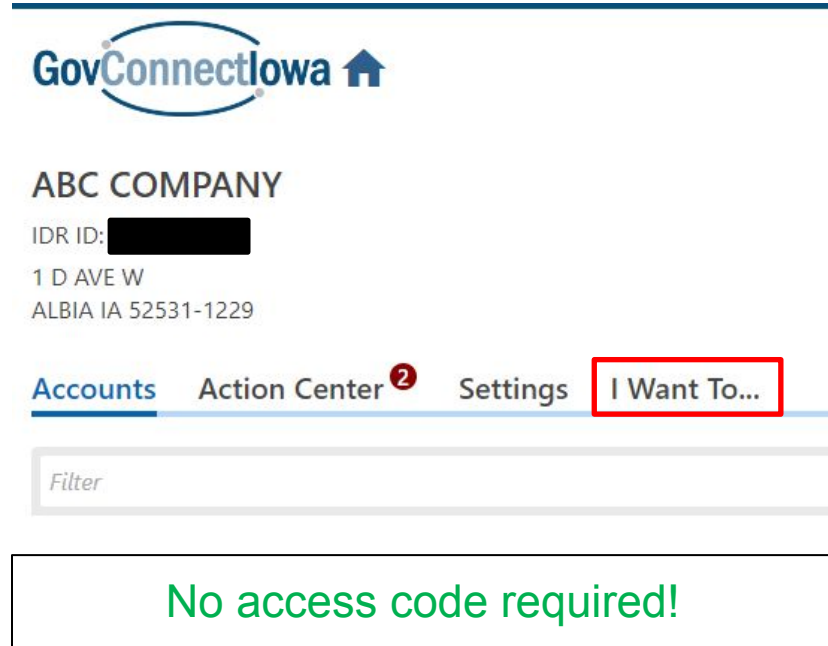
Account Manager (Employee, Staff Accountant, Bookkeeper, etc.)

- An employee acting on behalf of a business
- Cannot manage Administrators or other logons

Granting Access to Tax Professionals or Employees

Requirements:

- Must have your own GovConnectIowa logon **AND**
 - Be connected to your tax accounts
 - If tax professional or employee is:
 - A new user: must have an email address
 - An existing user: must have GovConnectIowa username and email address
-  GovConnectIowa logons are created at an individual level. Each user should have their own logon credentials.



The screenshot displays the GovConnectIowa user interface. At the top, the logo "GovConnectIowa" is shown with a house icon. Below the logo, the user's name "ABC COMPANY" is displayed, followed by "IDR ID:" and a redacted ID number. The address "1 D AVE W ALBIA IA 52531-1229" is also visible. A navigation bar contains four items: "Accounts", "Action Center" with a red notification badge containing the number "2", "Settings", and "I Want To...", which is highlighted with a red rectangular box. Below the navigation bar is a search filter input field with the placeholder text "Filter". At the bottom of the screenshot, a large white box with a black border contains the text "No access code required!" in green.

Granting Access to Tax Professionals or Employees

GovConnectIowa Access

View and manage my access and access of other users to GovConnectIowa accounts and information.

- > Request Access to an Account
- > Enter Access Code to Connect to an Account
- > View and Manage My Access
- > Manage Other Users With Access to This Customer



< ABC COMPANY

Customer Access

ABC COMPANY



Logons

- > Add a New Logon With Access to This Customer

Granting Access to Tax Professionals or Employees

Add an Additional Logon



Access Type

Select the access type that applies:

- Business Access**
Select this option if the new user is an employee or an owner of the business.
- Other Party Access**
Select this option if the new user is a tax professional, accountant, or other third party representative managing the client's account.

Add an Additional Logon



Enter Logon Information for Someone Else

Username *
Required

Name *
Required

Email *
Required

Confirm Email *
Required

Granting Access to Tax Professionals or Employees

Add an Additional Logon

Progress bar showing four steps: Access Type, Level of Access, Add Access, and Account Access. The first three steps are completed, and the fourth step, Account Access, is currently active.

Account Access

Select the accounts the new logon will have access to.

I would like to grant access to all accounts for all periods.

Account Type : Withholding Account ID [REDACTED]

<input checked="" type="checkbox"/> Grant Access	Access Level All Access	Periods Logon Has Access To All Periods
--	----------------------------	--

What's Next?

- Tax professionals or employees will receive an email stating new access has been granted and they can log in to their GovConnectIowa account to view and manage the tax account(s).
- Emails expire in 24 hours

Reminders:



Do not share your password



Only grant access to known, trusted individuals


Returns

Can File on GovConnectIowa

- ✓ Business Permit and License Registration
- ✓ Withholding Tax
- ✓ Sales and Use Tax
 - ✓ Local Option Sales Tax
 - ✓ Automobile Rental Tax
 - ✓ 911 Fees
 - ✓ Hotel and Motel Tax
- ✓ Water Service Excise Tax
- ✓ Fuel Tax

Cannot File on GovConnectIowa

- ✗ Corporate Income Tax (Corporations, S Corporations, and Partnerships)
- ✗ Franchise Tax
- ✗ Composite Tax

 Corporate income, franchise, and composite tax returns must be filed electronically through a service provider (MeF) or by paper, if allowed.

Returns – Tips & Reminders

- Ensure the correct tax period is chosen when filing – most common error on tax returns
- Learn your filing frequency on GovConnectIowa
- Local Option Sales Tax (LOST) should be entered as a whole dollar, not a percentage
- Verify the counties are correct – Ex: Des Moines is in Polk county, not Des Moines county
- Amending a return does not cancel the payment made with the original return

Manage Tax Accounts

Register for new business, tax accounts (permits), close current tax accounts, request a change in filing frequency, and more.

- > Register a New Business
- > Add a New Tax Account to an Existing Business
- > Cease or Close Accounts
- > Change Filing Frequency
- > Discontinue Consolidated Filing

Returns – Tips & Reminders

- Hotel Motel is not subject to local option sales tax
- When a permit is cancelled, returns must be filed up to the cancellation date
- Do not mail a copy of the paper return after filing electronically
- Returns and payments can be deleted if the status is **Submitted**

Submitted

Confirmation #
0-000-030-580

Submitted 22-May-2023 09:56:32 by JOHN SMITH

> Continue Editing

> **Delete**

> Print

Payments

We have safe, quick and easy electronic payment options. Consider alternative methods before submitting a payment through the mail.

- Quick Pay (non-logged in)
- Make a Payment (logged in) – Recommended
 - Tax period, balance and payment history available

IMPORTANT: Quick Pay should only be used to submit *tax payments* to the Iowa Department of Revenue.

Quick Pay

Make an electronic payment using your credit card or bank account without logging in.

> [Make a Quick Payment](#)

> [Make an Invoice Payment](#)

Payments – Paper Checks

If you choose to mail your tax payment:

- Make checks payable to the **Iowa Department of Revenue**
- Print a payment voucher through GovConnectIowa
- Do not send cash through the mail
- Do not use staples or paper clips to affix your payment to your voucher or return
- Mail your payment to the address listed on the letter or instructions

Make sure your check includes the following information:

- Your name and address
- Account number or employer identification number
- Tax year or period
- Related tax form or notice number

Payments – Tips & Reminders

- Making a payment does **not** equate to filing a return
 - Use **File, Amend, or View Returns** to submit returns
 - Use **Make a Payment** to make estimated payments and pay outstanding balances
- View Drafts & Submissions only allows users to view their own submissions. To view returns and payments submitted by other users, go to **Manage Returns & Payments**.

Third Party Authorization

Form Name	Description
IA 2848 IDR Power of Attorney	If you want to grant authority to a representative to both obtain confidential information and make decisions on your behalf
Representative Certification	If you need to notify the Department of your authority to act on behalf of a taxpayer as any of the options as described on our website
IA 8821 Tax Information Disclosure Designation	If you want to grant permission to an individual to obtain confidential information and documents about yourself, but not to act on your behalf
Authorized Entity Representative (AER)	Allows the taxpayer to appoint a business entity as having authority equivalent to the IA 2848 Power of Attorney form over specified Iowa Department of Revenue state tax matters. An individual may not be appointed as an entity representative via this form.



Addresses




Addresses can be updated via GovConnectIowa or by paper. Majority of letters are available electronically on GovConnectIowa.

- Access codes are mailed to the headquarters / primary mailing address
- If no mailing address is added, all mail will be sent to the headquarters address
- If a mailing address exists for an account, all mail pertaining to that specific account will go to that mailing address

Recommendation: If all mail should go to a single address, update the headquarters address and remove all secondary mailing addresses

Paperless Mailing

Paperless mailing stops most paper letters and notices from being mailed to you, and instead, you will receive those messages electronically to your GovConnectIowa account.

-  To view correspondence, log in, select the **I Want To...** tab, and click *View Letters*. (The same way you can view copies of mail now.)
-  You'll receive a nightly email when you have received correspondence from the Department of Revenue.
-  You can easily opt out of paperless mailing if you prefer to receive letters through the mail.

Respond to a Letter

Instead of mailing your documents back to us, you can upload them to GovConnectIowa. This ensures they go directly where they need to, so we can process them faster.

- Click **Respond to a Letter** from the GovConnectIowa homepage, or if you are logged in to GovConnectIowa, click the **I Want To...** tab.
- Not every document that the Department of Revenue requests can be uploaded through GovConnectIowa. Refer to the letter for instructions.

Reminders

- When a business closes, the permit must be closed
- Permits cannot be reinstated or transferred
- Regularly review and update addresses – *Available on GovConnectIowa!*
- Use the correct start date on a new permit

System Updates

Start Date	Change
02/23/2023	New business registrations are available via GovConnectIowa for all users
03/24/2023	All GovConnectIowa users can register for and/or renew HHM permits
04/11/2023	Filing reminders are issued seven (7) days prior to the filing due date



eFile Mandate

Electronic Filing (eFile) Mandate

HF 2552

Tax Years ending on or after December 31, 2022

- Corporate Income (IA 1120)
- S Corp (IA 1120S)
- Partnership (IA 1065)
- Franchise (IA 1120F)

Tax years ending on or after December 31, 2023

- Fiduciary (IA 1041)

Tax years ending on or after December 31, 2024

- Moneys and Credits

Electronic Filing (eFile) Mandate Thresholds

All taxpayers (IA 1120, IA 1065, IA 1120S, IA 1120F, IA 1041)

- Gross receipts \$250,000+
- Iowa Credits reported on the return \$25,000+

Pass throughs (IA 1065, IA 1120S, IA 1041)

- Required to issue 10+ Iowa K-1s

Consolidated Iowa return (IA 1120, status 3)

- Always required

Moneys and Credits

- Always required

Electronic Filing (eFile) Mandate Rules

- IDR's administrative rules have been adopted in [ARC 6640C](#)
 - Adopted filing was published November 16, rules took effect on December 21.
- Provides definition of “total gross receipts” for eFile mandate determination
- Impacted returns not properly eFiled are considered invalid.
 - Will be treated as nonfiler: May incur late-file and other penalties, unlimited statute of limitations (SOL) to assess tax.
- Exceptions to eFile mandate
 - May be granted for “good cause”. Inadequate tax preparation software not considered a “good cause”.
 - New eFile mandate exception request form under development
 - Must be submitted before return is filed
 - IDR will notify taxpayer of approval/denial in writing. Deemed accepted if IDR doesn't respond within 90 days.
 - Temporary one-time relief
 - Applies to tax years ending on or before 12/31/23
 - If impacted return improperly paper filed, taxpayer has 30 days from notification by IDR to eFile, and IDR will deem original paper-filed return a valid return.
 - Order 2023-01

Limited Relief from the eFile Mandate

- Original Returns
- Due during calendar year 2023
- Filed on or before the statutory due date
 - Not including extensions
 - Last day of the 4th month for most
- Commercial tax preparation software provider does not support electronic filing of one or more forms required
- Submit [Electronic Filing Requirement Exception Request](#) form
 - Before filing the return
 - List “Order 2023-01 as the reason for exception
 - List software provider and forms not offered



Tax Professionals

Tips & Reminders

- Encourage clients to create their own GovConnectIowa logon and gain access to their tax accounts, they can grant immediate access online
- Access codes will be mailed to the headquarters or primary mailing address
- Third party authorization forms must be on file before the Department can disclose confidential information about a taxpayer
- Returns and payments can be deleted if they are in a **Submitted** status

Accountant Center

- Only available to Other Party Administrators with access to 2 or more clients



Logon



Welcome, [REDACTED]

You last logged in on Thursday, May 18, 2023 8:17:29 AM


[Manage My Profile](#) 1

[Accountant Center](#)

[All](#) [Favorites](#) [Recent](#) [Action Center](#) 156

Who do you want to work with?

- > [Request Access to Another Customer](#)
- > [Enter Access Code to Connect to Another Customer](#)

- > [Go to the Accountant Center](#)
-  Use the Accountant Center to view and complete open actions for all clients in one place and share your access with other users.

Secondary Logons - for Other Party Administrators

What are secondary logons?

- Perform work on your behalf.
- May only have access to customers and accounts that you have access to.
- Will lose access to customers and accounts that you lose access to.
- Will have their logons cancelled when your logon is cancelled.
- Can have their access managed for all customers and accounts.



Access for Employees or Other Parties

Create logons for employees or other parties. You can manage the access for each logon you create.

[> Manage Secondary Logons](#)



GovConnectIowa logons are created at an individual level. Each user should have their own logon credentials.

Secondary Logons - Security Groups

What's a security group?

- Security groups are used to group clients and their accounts together for easier staff management

Important Information

- Secondary logons are by default given access to all account types that are, or could be, associated with the administrator
- Secondary logons can be associated with more than one security group

Secondary Logons - Recommendations

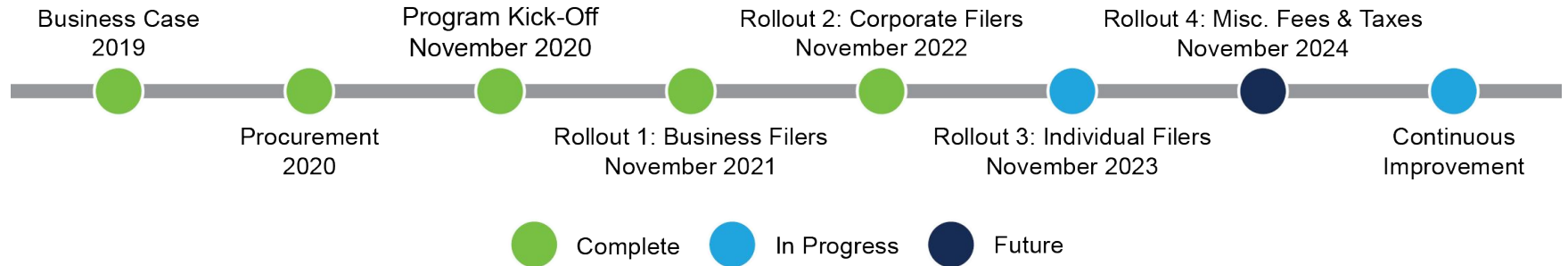
Recommendations

- Designate one or more administrators within your firm to manage employees
- Each employee should have their own GovConnectIowa logon

Note: Secondary logons cannot manage other GovConnectIowa users or request access to additional tax accounts

Rollout 3: Individual Filers

Program Timeline



tax.iowa.gov/modernization

Subscribe to Updates

[View All News](#)

Stay informed, subscribe to receive updates.

[Subscribe to Updates](#)



[About](#)

[Contact Us](#)

[Taxpayer Rights](#)

[Website Policies](#)

[Intern Program](#)

Subscribing



Email Updates

To sign up for updates or to access your subscriber preferences, please enter your contact information below.

Subscription Type

Email Address *

Topics Include:

- Newsroom
- Tax Information
- GovConnectIowa
- Due Date Reminders
- Electronic Filing
- Economic, Fiscal, and Statistical Information