  
**State of Iowa**  
**Executive Department**

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF IOWA

**EXECUTIVE ORDER NUMBER TWO**

**WHEREAS**, on Saturday, February 24, 2007, a severe winter storm system moved across the State of Iowa; and

**WHEREAS**, a proclamation of disaster emergency pursuant to Iowa Code section 29C.6 was issued on February 24, 2007; and

**WHEREAS**, the State of Iowa has been impacted by this unprecedented storm which has resulted in power outages in much of the state; and

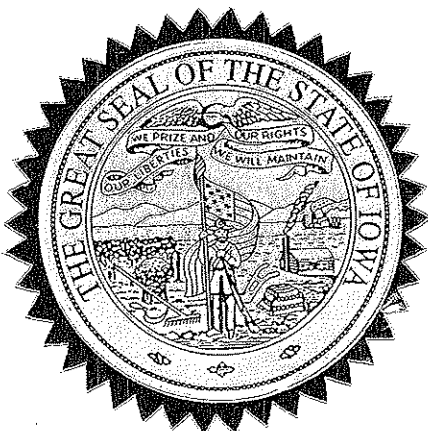
**WHEREAS**, individual taxpayers who are farmers normally must file and pay their 2006 Iowa individual income tax returns by March 1, 2007 to avoid penalty for failing to make estimated payments; and

**WHEREAS**, many farmers will be unable to file and pay their 2006 Iowa individual income tax by March 1, 2007, due to these power outages.

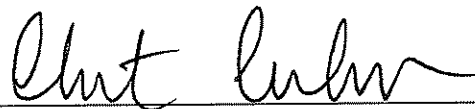
**NOW, THEREFORE**, I, Chester J. Culver, Governor of the State of Iowa, by the power vested in me under the laws of the United States of America and under the laws and the Constitution of the State of Iowa, do hereby Order that:

1. The Director of the Department of Revenue shall extend the deadline for individual taxpayers who are farmers to file and pay their 2006 Iowa individual income tax until March 15, 2007.
2. No penalty for failure to make estimated payments will be due for the 2006 Iowa individual tax return if these returns for farmers are filed by March 15, 2007.

This Executive Order is effective immediately.



IN TESTIMONY WHEREOF, I have hereunto subscribed my name and caused the Great Seal of Iowa to be affixed. Done at Des Moines this 28th day of February, in the year of our Lord two thousand seven.



CHESTER J. CULVER  
GOVERNOR

ATTEST:



MICHAEL A. MAURO  
SECRETARY OF STATE