

Complete this form to register your business for a permit to collect and remit sales tax, consumer's use tax, retailer's use tax, withholding tax, automobile rental tax, and hotel/motel tax. You may also register online at <https://tax.iowa.gov>. Depending on business ownership type, complete section 1, 2, or 3.

SECTION 1, or

Type of Ownership (check one)

Sole proprietor (One person and not an LLC. Spouses cannot be registered as a sole proprietor.)

Limited Liability – Single Member (File business income on a federal 1040, Schedule C)

Social Security Number (SSN): _____ - _____ - _____

Last Name: _____ First Name: _____

SECTION 2, or

Type of Ownership (check one)

Corporation

Limited Liability Company (File business income on IA 1120 Corporate Income Tax Return)

Partnership

Limited Liability Partnership (File business income on IA 1065 Partnership Return of Income)

Association

Legal Name: _____

Federal Employer Identification Number (FEIN) (If you have applied but not yet received an FEIN, write "applied for") _____ - _____ - _____

Under section 421.26 of the Iowa Code, any of the following who has the control or supervision of or the authority to remit tax payments may be held personally liable for the company's unpaid tax liabilities.

- An officer of the corporation or association
- A member or manager of the limited liability company
- A partner of the partnership

Complete the responsible party information below for each person responsible for the company's tax payments. Use additional sheets if necessary. If the individual(s) responsible for your company's tax payments changes, you must submit an Iowa Business Tax Change.

Individual Last Name: _____ First Name: _____

SSN: _____ - _____ - _____ Phone: _____ - _____ - _____

Home Address: _____

City: _____ State: _____ ZIP: _____

Individual Last Name: _____ First Name: _____

SSN: _____ - _____ - _____ Phone: _____ - _____ - _____

Home Address: _____

City: _____ State: _____ ZIP: _____

Individual Last Name: _____ First Name: _____

SSN: _____ - _____ - _____ Phone: _____ - _____ - _____

Home Address: _____

City: _____ State: _____ ZIP: _____

For Office Use Only:



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SECTION 3

Type of Ownership	
<input type="checkbox"/> Government	Legal Name: _____
Federal Employer Identification Number (FEIN): ____ - ____ - ____ - ____ - ____ - ____	

Business Information.

Doing Business As: _____

Physical Address (do not write PO Box): _____

City: _____ State: ____ ZIP: ____

County (Iowa businesses only): _____

Mailing Address: (Check if same as physical address. Mailing address will be used for all correspondence unless otherwise noted.)

Attention: _____

Mailing Address: _____

City: _____ State: ____ ZIP: ____

Date Business Established: ____ / ____ / ____

Type of Products or Services Sold: _____

Phone 1: ____ - ____ - ____ Ext.: _____ Type: Business FAX

Phone 2: ____ - ____ - ____ Ext.: _____ Type: Business FAX

Email: _____

Permit Type Needed.

By obtaining a tax permit, you are being entrusted to collect money that does not belong to you. Failure to comply with your responsibilities as a permit holder may result in collection actions and the cancellation of your tax permit.

Sales Tax (For retailers required to collect and remit sales tax pursuant to Iowa Code sections 423.14A or 423.29.)

Start date for collecting sales tax: ____ / ____ / ____ (You are required to file returns every tax period from this date forward until the permit is cancelled. If selling is seasonal, use the same permit each year.)

Permits and taxes related to sales. Check if applicable.

Hotel/Motel: Rents lodging to transient guests. Lodging includes a hotel/motel, inn, bed and breakfast, cabin, house, apartment, or other place with sleeping quarters. **Hotel/Motel may not be filed annually**

Automobile Rental: Rents automobiles to customers. **Reported quarterly.**

Household Hazardous Material Permit (HHM). For each location selling HHM on a retail basis. See <https://tax.iowa.gov/household-hazardous-materials> for more information. Manufacturers/distributors that utilize independent agents to sell person to person at a consumer's home may purchase one permit at a fee of \$25 for the first \$3 million in sales. An additional \$100 fee is charged for each subsequent increment of \$3 million in sales. Fees are not prorated or refunded. Proof of payment constitutes a permit pursuant to Iowa Code 455.7. Permits are valid through June 30 and must be renewed by July 1.

Regular (\$25 fee)

Special (\$125 fee or more)

When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.



Filing Frequency (Check the one that most accurately describes your business):

- Semimonthly – collect more than \$5,000 tax/month (electronic payment required)
- Monthly – collect more than \$500 but not more than \$5,000 tax/month
- Quarterly – collect \$500 or less tax/month
- Annually – collect less than \$120 tax/year

Consolidated Sales Tax: Check if you have more than one sales tax permit for this entity and want to file consolidated returns. Include a list of businesses, their locations, and sales tax permit numbers on a separate sheet.

All sales tax permits included in the consolidated permit must have the same legal owner and SSN and/or FEIN. Consolidated permit holders cannot file annually.

Number of locations to consolidate: ___ Current consolidated permit number: 0-00- ___ ___ ___ ___ ___

Retailer’s Use Tax (For remote sellers that **DO NOT** meet the minimum thresholds as outlined in Iowa Code § 423.3(3)).

Start date for selling retail: ___ ___ / ___ ___ / ___ ___ (You are required to file returns every tax period from this date forward until the permit is cancelled. If selling is seasonal, use the same permit each year.)

Filing Frequency (Check one):

- Monthly – collect more than \$1,500 tax/month
- Quarterly – collect \$1,500 or less tax/month
- Annually – collect \$120 or less tax/year

Consumer’s Use Tax (Businesses located in Iowa purchasing taxable goods or services consumed in Iowa for which sales tax is not paid when the purchases are made.)

Start date for making purchases: ___ ___ / ___ ___ / ___ ___ (You are required to file returns every tax period from this date forward until the permit is cancelled. If selling is seasonal, use the same permit each year.)

Filing Frequency (Check one):

- Quarterly – collect more than \$120 tax/year
- Annually – collect \$120 or less tax/year

Withholding Tax (For employers who transact business in Iowa and are required to withhold federal income tax on compensation paid to employees for services performed.)

Start date for withholding: ___ ___ / ___ ___ / ___ ___ (You are required to file returns every tax period from this date forward until the permit is cancelled.)

Filing Frequency (Check one):

- Semimonthly – collect more than \$10,000 tax/month (electronic payment required)
- Monthly – collect more than \$500 but not more than \$10,000 tax/month
- Quarterly – collect \$500 or less tax/month



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Withholding agent: (At least one is required. Any person who pays, is obligated to pay, or who has control of paying Iowa wages. Also includes anyone responsible for filing returns and remitting tax to the Department. **Withholding agents are personally, individually and corporately liable to the State of Iowa for withholding and paying money withheld. If a withholding agent fails to withhold and pay the required amount, that amount may be assessed against the withholding agent.** A payroll service is not a withholding agent.)

Individual Last Name: _____ First Name: _____

SSN: ____ - ____ - ____

Phone: ____ - ____ - ____

Home Address: _____

City: _____ State: ____ ZIP: ____

Signature. This application must be signed by the owner, or a partner or corporate officer.

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this registration form, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature: _____

Print Name: _____ Title: _____

Date: ____ / ____ / ____

You are allowed to conduct business after you submit your application. Keep a copy of this form. Your copy will serve as proof of registration until you receive your permit number. A tax permit number and Business eFile Number (BEN) letter will be sent in the mail. Allow up to six weeks for processing.

Incomplete applications will delay processing.

Questions?

Phone: 515-281-3114 or 800-367-3388

Email: IDR@iowa.gov

Submit this form by:

Fax: 515-281-3906

Mail to: Registration Services

Iowa Department of Revenue

PO Box 10470

Des Moines IA 50306-0470

