

**Applicant Information.** Type or print legibly. Incomplete applications will delay processing. Depending on business ownership type, complete section 1, 2, or 3. It may take up to six weeks before you receive your direct pay letter.

**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): \_\_\_\_ - \_\_\_\_ - \_\_\_\_

Owners, General Partners, Corporate Officers, and Responsible Parties: Print the name, SSN, and address of all individuals who are owners, partners, officers, or responsible parties. Include additional sheets if necessary.

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: \_\_\_\_

**SECTION 3**

Type of Ownership

☐ Government Legal name: \_\_\_\_\_

Federal Employer Identification Number (FEIN): \_\_\_\_ - \_\_\_\_ - \_\_\_\_

For Office Only:

**Business Information.**

Doing business as: \_\_\_\_\_

Location address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Iowa county name: \_\_\_\_\_ County number: \_\_\_\_\_

Phone 1: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Ext. \_\_\_\_\_ Type: Business ☐ FAX ☐Phone 2: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Ext. \_\_\_\_\_ Type: Business ☐ FAX ☐

Email: \_\_\_\_\_

Date business established: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

State in which established: \_\_\_\_\_

Mailing address: Check if same as above ☐

Attention: \_\_\_\_\_

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

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

I hereby certify that during the last two years prior to application for this direct pay permit we have paid sales and use tax (excluding local option tax) to the Iowa Department of Revenue or to vendors in an amount averaging more than \$4,000 in a semimonthly period.

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

Signature: \_\_\_\_\_

Print name: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

## Information

Qualified purchasers, users, and consumers of tangible personal property or enumerated services may remit tax owed directly to the Iowa Department of Revenue instead of paying the tax to the seller.

### To qualify for a direct pay permit, the following criteria must be met:

- The applicant must be a purchaser, user, or consumer of tangible personal property or enumerated services.
- The applicant must have a sales and use tax liability on consumed goods and services of more than \$4,000 in a semimonthly period.
- Local option sales tax should not be included in the tax base for determining qualification for a direct pay permit.
- The applicant may have more than one business location and can combine the sales and use tax liabilities of all locations to meet the \$4,000 requirement, if records are in a centralized location.
- If the applicant is combining locations, only one direct pay return for all of the locations must be filed.

### Purchases or uses that do not qualify for direct pay:

- Taxes imposed on the sale, furnishing, or service of gas, electricity, water, heat, pay television service, or communication service.
- Sales tax on the rental receipts of qualifying rental motor vehicles.
- One-time registration fee on the sale or use of motor vehicles.
- One-time registration fee on the lease price of qualifying leased motor vehicles.

### Remittance and reporting:

- All direct pay permit holders must file on a semimonthly basis.
- Remittance begins the first quarter after the direct pay permit is issued.
- Returns must be filed using eFile & Pay.
- The tax must be remitted electronically.
- All local option sales tax must be reported and remitted at the same time as the sales and use taxes due for that tax period

## Electronic Payment Options

**ePay (direct debit)** through eFile & Pay at [tax.iowa.gov](http://tax.iowa.gov). Enter your bank routing number, your bank account number, the date the amount should be taken from your account and the amount to be paid. If it changes, simply enter the new information. Your bank may need the Iowa Department of Revenue's ePay Bank Filter (Company-ID): 1421590141.

**ACH Credit** is originated and paid by the taxpayer. To use this option, first contact your bank to learn what ACH services it offers and the cost of these services. Your bank will need to use the record format used by the Iowa Department of Revenue.

Business taxpayers, and their tax service providers, no longer need to receive authorization to pay business tax by ACH Credit to an active tax permit. For more information, see [tax.iowa.gov/ach-credit](http://tax.iowa.gov/ach-credit), email [ldreft@iowa.gov](mailto:ldreft@iowa.gov) or call 855-314-4692.

**Credit Card:** A link to the credit card vendor is provided in eFile & Pay. The vendor charges a 2.45% convenience fee per transaction, with a minimum fee of \$3.95 when you pay by credit card.

Debit card payment fees start at \$3.95 per transaction. See [tax.iowa.gov/credit-debit-card](http://tax.iowa.gov/credit-debit-card) for more information.

## Questions?

Contact Taxpayer Services

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

Email: [idr@iowa.gov](mailto:idr@iowa.gov)

eFile & Pay: [tax.iowa.gov](http://tax.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