

For expedited processing, you may apply and register your business online by logging into your GovConnectIowa (GCI) account in order to collect and remit sales and use tax, withholding tax, automobile rental tax, or hotel and motel tax. If you do not have a GCI account, you can find a link and additional information about GCI at [tax.iowa.gov](http://tax.iowa.gov). Otherwise, you may complete both sides of this form and either mail or fax it to the Department. Depending on your business entity type, you will only need to complete either section 1, 2, or 3. All registrants must complete Section 4, 5, and 6.

**SECTION 1**

Type of Entity (check one)

- Sole proprietor (One person and not a Limited liability company. Spouses cannot be registered as a sole proprietor.)
- Limited liability – single member

Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN): \_\_\_\_\_

FEIN (If you have applied but not yet received a FEIN, write "applied for"): \_\_\_\_\_

FEIN is required for Sole proprietors and LLC single members registering for a withholding account.

Last name: \_\_\_\_\_ First name: \_\_\_\_\_

**SECTION 2**

Type of Entity (check one)

- Corporation
- Partnership
- Association
- Government
- Limited liability company
- Limited liability partnership
- Other (describe) \_\_\_\_\_

Legal name: \_\_\_\_\_

Federal Employer Identification Number (FEIN). All businesses must provide their FEIN. The Department may deny your Business Tax Permit Registration application if you do not provide your FEIN. If you have applied but not yet received a FEIN, write "applied for") \_\_\_\_\_

**Authorized Individuals** (Required to be completed if your entity is listed in Section 2. Optional if your entity is listed in Section 1.)

An authorized individual is a representative who has the authority to act on behalf of a taxpayer due to their pre-existing authority. This might include an entity officer, president, director, employee, etc. The individuals listed must be natural persons. Do not list another entity. Use additional sheets, if necessary. Taxpayer information is confidential. Each authorized individual listed may be authorized to receive the confidential information of the entity and act on behalf of the entity. If the authorized individual is **authorized** to receive the confidential information of the entity and act on behalf of the entity, select "yes". If the authorized individual is not so authorized, select "no".

For more information or to add, alter, or revoke authorizations on file with the Department, see [tax.iowa.gov](http://tax.iowa.gov).

Individual last name: \_\_\_\_\_ First name: \_\_\_\_\_

SSN or ITIN: \_\_\_\_\_ Phone: \_\_\_\_\_

Home address: \_\_\_\_\_

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

For Office Use Only:



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Does this person have the authority to receive confidential information about the entity and to act on behalf of the entity?

- Yes.
- No. (If no is selected, the Department will not disclose confidential tax information to an individual unless additional disclosure authorization has been given.)

Individual last name: \_\_\_\_\_ First name: \_\_\_\_\_

SSN or ITIN: \_\_\_\_\_ Phone: \_\_\_\_\_

Home address: \_\_\_\_\_

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

Does this person have the authority to receive confidential information about the entity and to act on behalf of the entity?

- Yes.
- No. (If no is selected, the Department will not disclose confidential tax information to an individual unless additional disclosure authorization has been given.)

**SECTION 3**

Type of Entity

- Estate or trust

Legal name: \_\_\_\_\_

Federal Employer Identification Number (FEIN) of the estate or trust: \_\_\_\_\_

Name of executor, or trustee: \_\_\_\_\_

Social Security Number (SSN) of the executor, or trustee: \_\_\_\_\_

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

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

For the individual listed above, specify if that individual is authorized to receive confidential information about the entity and to act on behalf of the entity.

Does this person have the authority to receive confidential information about the entity and to act on behalf of the entity?

- Yes.
- No. (If no is selected, the Department will not disclose confidential tax information to an individual unless additional disclosure authorization has been given.)

**SECTION 4: Business Entity Information**

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

For Sole proprietor, Limited liability – single member or Government, provide primary address.

For all other entity types, provide headquarters address.

Address: \_\_\_\_\_

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

Mailing address:

- Check if same as primary or headquarters address listed above. Mailing address will be used for all correspondence unless otherwise noted.



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

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

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

Type of products or services sold: \_\_\_\_\_

See the North American Industry Classification System (NAICS) for more information. Choose code and description that best describes your business: \_\_\_\_\_

**Registration Contacts**

A registration contact is the individual authorized to discuss the business’s registration form during the registration process. Designating a registration contact does not authorize that person to act on behalf of your business for other matters before the Department. The Department will not disclose tax information to a registration contact unless additional disclosure authorization has been obtained.

Registration Contact 1.

Last name: \_\_\_\_\_ First name: \_\_\_\_\_

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

Registration Contact 2.

Last name: \_\_\_\_\_ First name: \_\_\_\_\_

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

**SECTION 5: Accounts or Permits Needed**

By registering for an account and obtaining a business tax permit, you are being entrusted to collect money that does not belong to you. Failure to comply with your responsibilities within your account and as a permit holder may result in collection actions or cancellation.

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

All locations added will be filed on a single (consolidated) sales tax return. If your intention is to file multiple sales returns, you will need to add a separate sales account with the location on a separate sheet of paper.

Enter your projected sales tax per year: \_\_\_\_\_

**Do you have a physical presence in Iowa?**.....  Yes  No

- If Yes, complete the business location information below.
- If No, will you have gross sales of \$100,000 or more?.....  Yes  No
  - If Yes, continue to: "Will you exclusively be a marketplace seller?"
  - If No, provide start date of collecting sales and use tax: \_\_\_\_\_

**Will you exclusively be a marketplace seller?**.....  Yes  No

A marketplace seller is anyone that exclusively makes retail sales through any physical or electronic marketplace owned, operated, or controlled by a marketplace facilitator, even if such seller would not have been required to collect and remit sales and use tax had the sale not been made through such marketplace. If you only sell through a marketplace, learn more about whether you need an account at [tax.iowa.gov/remote-sellers](http://tax.iowa.gov/remote-sellers).

- If Yes, provide start date of making taxable sales and use: \_\_\_\_\_
- If No, complete the business location information on next page.



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Check if the primary or headquarters address is the same as the proposed business location.

Physical business location information: \_\_\_\_\_

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

Enter separate mailing address for all mail related to your sales account or tax type:

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

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

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

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

Tax accounts or tax types related to sales. Check if applicable.

Hotel and 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 and Motel are filed monthly only.**

Automobile Rental: Rents automobiles to customers. **Filed monthly only.**

Household Hazardous Material Permit (HHM). For each location selling HHM on a retail basis. See [iowadnr.gov/hhm](http://iowadnr.gov/hhm) for more information. Manufacturers/distributors will purchase one permit at a fee of \$25 for the first \$3 million in HHM 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 section 455F.7. Permits are valid through June 30 and must be renewed annually by July 1.

Regular (\$25 fee)

Special (\$125 fee or more)

Include a payment with your HHM application. Make check payable to Iowa Department of Revenue. When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.

**Income Tax Withholding** (For employers or payers that are required to deduct and withhold Iowa income tax pursuant to Iowa Code section 422.16(1))

Enter separate mailing address for all mail related to your withholding account:

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

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

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

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

Enter your projected income tax withholding per year: \_\_\_\_\_

**Withholding contact** (complete if registering for a withholding permit/account)

The withholding contact is the individual authorized to communicate with the Department about the business's withholding submission process. The Department will not disclose any other tax information to a withholding contact unless additional disclosure authorization has been obtained.



Last name: \_\_\_\_\_ First name: \_\_\_\_\_  
SSN or ITIN: \_\_\_\_\_  
Mailing address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_  
Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**SECTION 6: Signature**

This form must be signed by the owner or an authorized individual.

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: \_\_\_\_\_ Date: \_\_\_\_\_  
Print name: \_\_\_\_\_ Phone: \_\_\_\_\_  
Title: \_\_\_\_\_ Contact email: \_\_\_\_\_

The integrity and security of sending personal information via fax or email cannot be guaranteed. By submitting this form via fax or email, you agree to hold the Department harmless if a fax or an email results in third party access to the information

**Submit this form by:**

**Fax: 515-281-3906**

**OR**

**Mail to:** ATTN Registration Services  
Iowa Department of Revenue  
PO Box 10470  
Des Moines IA 50306-0470

**Questions or Assistance:**

Additional information can be found:

- On the Department website ([tax.iowa.gov](http://tax.iowa.gov))
- By emailing the Department ([idr@iowa.gov](mailto:idr@iowa.gov))
- By calling Taxpayer Services at (515) 281-3114 or (800) 367-3388



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