

Do I Owe Consumer's Use Tax?

Do you buy taxable goods or services for your own use
from a source outside of Iowa? Some sources could be:



Online



Catalogs



Direct Mail



Out-of-State Retailers

Do you pay Iowa Sales tax on your purchases?

If not -- you owe Consumer's Use Tax.

What do I do?

Individuals pay Consumer's Use Tax
online through [eFile & Pay](#).

Follow online instructions.

You do not need a tax permit!

Iowa Department of
REVENUE

Welcome >

All error and informational messages will display at the top of the screen, below the title.

Login

Business Taxes:
Enter your BEN, select Business Taxes, and press CONTINUE.
Business eFile Number (BEN): (8 digit number mailed to you)
 Business Taxes (Withholding, Sales, Use, LPG Fuel, and Motor Fuel)

Individual Income/Corporation Income/
Consumer's Use (no permit) ePayments:
Not enrolled? [click here](#).
Enrolled? Enter your BEN, select Individual Income/Corporation Income
ePayments, and press CONTINUE.
Business eFile Number (BEN): (8 digit number mailed to you)
 Individual Income/Corporation Income ePayments
(IA1040/IA1040ES; IA1120/IA1120ES)

CONTINUE

Does My Business Owe Consumer's Use Tax?

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If not -- you owe Consumer's Use Tax.

What do I do?

Apply online for an Iowa Consumer's Use Tax Permit!

Pay Consumer's Use Tax online through eFile & Pay
based on how much tax you owe.

< \$120 a year: File & pay once a year By January 31 after calendar year end.
> \$120 a year: File & pay by the last day of the month following each quarter.

The screenshot shows the Iowa Department of Revenue website interface. At the top, it says 'Iowa Department of REVENUE' and 'Welcome'. Below that, there's a message: 'All error and informational messages will display at the top of the screen, below the title.' The main content area is titled 'Login' and has two sections. The first section is for 'Business Taxes' and says 'Enter your BEN, select Business Taxes, and press CONTINUE.' It includes a text input field for 'Business eFile Number (BEN):' with a note '(8 digit number mailed to you)' and a radio button selected for 'Business Taxes (Withholding, Sales, Use, LPG Fuel, and Motor Fuel)'. The second section is for 'Individual Income/Corporation Income/Consumer's Use (no permit) ePayments' and says 'Not enrolled? [Click here.](#) Enrolled? Enter your BEN, select Individual Income/Corporation Income ePayments, and press CONTINUE.' It also includes a text input field for 'Business eFile Number (BEN):' with a note '(8 digit number mailed to you)' and a radio button selected for 'Individual Income/Corporation Income ePayments (IA1040/IA1040ES; IA1120/IA1120ES)'. A 'CONTINUE' button is at the bottom right.