

**Iowa Department of Revenue
Sales and Use Tax Bulk File Specifications**

General rules

Tax periods prior to 7/1/2008 cannot be bulk filed.

Negative numbers not allowed unless specified.

Negative sign should precede value. The field length is one space longer to accommodate the negative sign where appropriate.

Valid period end date is required.

Decimal is counted as a position when field length is defined for amounts designed as "currency."

Consolidated schedule is valid for sales tax consolidated permits only.

Consolidated filers with sales of certain construction equipment cannot submit a bulk file.

Schedule A is valid for Hotel/Motel or Auto Rental or Construction Equipment on Sales Tax Returns.

Schedule A is valid for sales of certain Construction Equipment on Retailer's Use Tax Returns.

Schedule A is valid for sales of certain Construction Equipment only on Consumer's Use Tax Returns.

E911 is valid for Quarterly/Annual Sales Tax Returns including returns with Hotel/Motel or Auto Rental or Construction Equipment.

E911 is valid for Quarterly/Annual Retailers Use Tax Returns with or without Construction Equipment.

E911 is not valid for Consumers Use Tax Returns.

03/01/2013 Update:

The Field # column reflects the fields you will see in the bulk file field layout screen.

11/01/2013 Update:

Starting 11/01/13, the E911 surcharge rate increases and retailers will be required to collect 51 cents per retail transaction on sales of prepaid wireless telecommunication service with 2 cents being kept by the retailer and the remaining 49 cents being paid on the Iowa sales/use return.

Prior to 11/01/13, the E911 surcharge rate is 33 cents per retail transaction, with 32 cents reported and paid with the sales/use return, and the retailer is allowed to retain the remaining 1 cent.

10/01/14 Update:

The Sales by County field has been eliminated.

Iowa Department of Revenue

Sales Tax and Retailer's Use Tax Bulk File Specifications

Semi-monthly and monthly deposit

While the specifications for these two tax types (Sales and Retailers Use) are the same, the tax type file configuration and submission must be separate. Semi-monthly and monthly payments may be sent in the same file for each tax type.

Field #	Identification	Data Field Description	length	Required
1	Client BEN	numeric	8	X
2	Client Permit Number	numeric- leading zeros required for consolidated permit #	9	X
3	Period End	MM/DD/CCYY, must agree with taxpayers filing frequency, leading zeros required	10	X
4	State Tax	numeric, whole dollars (calculated at 6% beginning July 1, 2008)	9	X
5	Local Option Tax	numeric, whole dollars	9	X
6	Deposit Amount	numeric, whole dollars, sum of lines 1 and 2	9	X
7	Penalty*	currency	10	X
8	Interest*	currency	10	X
9	Total Amount Due	currency, sum of lines 3 through 5	13	X
10	Payment Amount*	currency, cannot exceed total amount due, must be > \$.99, payment of amounts greater than 11 positions must make a second payment.	11	Required if payment method is "E"
11	Payment Date	MM/DD/CCYY, leading zeros required, cannot be after due date, can be current date if submitted before 4:00PM CT, after 4:00 PM CT the earliest date is tomorrow's date. Can be future date up to and including due date of return.	10	Required if payment method is "E"
12	Payment Method	A = Credit Card or ACH credit E = EFT debit, must be > \$.99 M = Mail by Check Z = Zero Filer	1	X
13	Bank Account type	C = Checkings S = Savings	1	Required if payment method is "E"
14	Bank Routing number	numeric, verified against Thomson - RJLZF	9	Required if payment method is "E"
15	Bank Account number	alphanumeric, minimum of 3 positions	17	Required if payment method is "E"

*These four fields may be reported as whole dollars or dollars and cents. File configuration specifics how to treat data.

For example: field specified as implied decimal with 2 decimal places will read 123672 as \$1,236.72

field specified as no implied decimal will read 123672 as \$123,672.00

or will read 1236.72 as \$1,236.72

Iowa Department of Revenue

Sales Tax Quarterly/Annual Return Bulk File Specifications

Note: Taxpayers cannot have both a Consolidated Schedule and a Schedule A.

Note: E911 value needs to be a null (blank space) for returns filed prior to 2013

Field #	Identification	Data Field Description	length	Required
1	Client BEN	numeric	8	X
2	Client Permit number	numeric- leading zeros required for consolidated permit #	9	X
3	Period End	MM/DD/CCYY, must agree with taxpayers filing frequency, leading zeros required	10	X
4	Return Type	A = Amended, original return must be already filed O = Original, cannot filed multiple original returns	1	X
5	Gross Sales	numeric, whole dollars, should match gross sales on consolidated schedule for consolidated sales tax permits. For periods beginning July 1, 2008 and after, do not include hotel/motel room rental or sales of certain construction equipment.	11	X
6	Goods Consumed	numeric, whole dollars, should match goods consumed on consolidated schedule for consolidated sales tax permits.	11	Required if field is used
NA	Total	numeric, sum of lines 1 and 2	0	Data not submitted in file transfer
7	Exemptions	numeric, whole dollars, must equal sum of lines a through h, should match exemptions on consolidated schedule for consolidated sales tax permits, cannot exceed total on line 3.	11	X
8	Interstate Commerce	numeric, whole dollars, if line 4 = \$0 this field must be blank	11	Required if field is used
9	New Construction	numeric, whole dollars, if line 4 = \$0 this field must be blank	11	Required if field is used
10	Ind Mach, Equip and Comp	numeric, whole dollars, if line 4 = \$0 this field must be blank	11	Required if field is used
11	Resale	numeric, whole dollars, if line 4 = \$0 this field must be blank	11	Required if field is used
12	Processing	numeric, whole dollars, if line 4 = \$0 this field must be blank	11	Required if field is used
13	Residential Utility	numeric, whole dollars, if line 4 = \$0 this field must be blank	11	Required if field is used
14	Sales Tax Holiday	numeric, whole dollars, if line 4 = \$0 this field must be blank	11	Required if field is used
15	Other	numeric, whole dollars, if line 4 = \$0 this field must be blank	11	Required if field is used
16	Taxable Amount	numeric, whole dollars, line 1 plus line 2 minus line 4, should match taxable amount on consolidated schedule for consolidated sales tax permits.	11	X

Iowa Department of Revenue

Sales Tax Quarterly/Annual Return Bulk File Specifications

Note: Taxpayers cannot have both a Consolidated Schedule and a Schedule A.

Note: E911 value needs to be a null (blank space) for returns filed prior to 2013

Field #	Identification	Data Field Description	length	Required
17	Sales/Use Tax	numeric, whole dollars rounded, 6% of line 5, must agree with total tax on consolidated schedule for consolidated permit holders	9	X
18	Local Option Tax	numeric, whole dollars, total taxable amount from LOST schedule multiplied by the tax rate must match line 6b. However, force to zero if negative. Local option tax rates are available at http://www.iowa.gov/tax/business/lostcou-6Percent.pdf	9	X
19	Total from Schedule A	numeric, whole dollars, must equal Schedule A Total Tax Due amount	9	Required if completing schedule A
20	Gross Receipts from Hotel Rentals	numeric, whole dollars	11	Required if registered for hotel tax, cannot report unless registered.
21	Hotel Exemptions	numeric, whole dollars, may not exceed Sch A Gross Receipts from Hotel Rentals	11	Required if registered for hotel tax, cannot report unless registered.
22	Taxable Amount Hotel	numeric, whole dollars, sum of Sch A Gross Receipts from Hotel Rentals less Sch A Hotel Exemptions	11	Required if registered for hotel tax, cannot report unless registered.
NA	State Excise Tax Rate	5%	0	Data not submitted in file transfer
23	State Excise Tax Due	numeric, whole dollars, Sch A Taxable Amount Hotel multiplied by 5%	9	Required if registered for hotel tax, cannot report unless registered.
NA	Local Hotel/Motel Tax Rate	Hotel rates are available at http://www.iowa.gov/tax/business/IAHotelMotelRates.xls	0	Data not submitted in file transfer

24	Local Hotel/Motel Tax Due	numeric, whole dollars, Sch A Taxable Amount Hotel multiplied by Sch A Local Hotel/Motel Tax Rate	9	Required if registered for hotel tax, cannot report unless registered.
25	Total Hotel/Motel Tax Due	numeric, whole dollars, sum of state and local tax due. Sch A State Excise Tax Due plus Sch A Local Hotel/Motel Tax Due	9	Required if registered for hotel tax, cannot report unless registered.

Iowa Department of Revenue

Sales Tax Quarterly/Annual Return Bulk File Specifications

Note: Taxpayers cannot have both a Consolidated Schedule and a Schedule A.

Note: E911 value needs to be a null (blank space) for returns filed prior to 2013

Field #	Identification	Data Field Description	length	Required
26	Gross Receipts from Auto Rentals	numeric, whole dollars, cannot exceed Gross Sales line 1	11	Required if registered for auto tax, cannot report unless registered.
27	Auto Exemptions	numeric, whole dollars, may not exceed Sch A Gross Receipts from Auto Rentals	11	Required if registered for auto tax, cannot report unless registered.
28	Taxable Amount Auto	numeric, whole dollars, sum of Sch A Gross Receipts from Auto Rentals less Sch A Auto Exemptions	11	Required if registered for auto tax, cannot report unless registered.
NA	Auto Rental Excise Tax Rate	5%	0	Data not submitted in file transfer
29	Auto Tax due	numeric, whole dollars, Sch A Taxable Amount Auto multiplied by 5%	9	Required if registered for auto tax, cannot report unless registered.
30	Gross Receipts from Sales of Certain Construction Equip	numeric, whole dollars	11	Required if registered for Const Equip, cannot report unless registered.
31	Const Equip Goods Consumed	numeric, whole dollars	11	Required if registered for Const Equip, cannot report unless registered.

32	Const Equip Exemptions	numeric, whole dollars, may not exceed Sch A Gross Receipts from the Sales of Certain Const Equip	11	Required if registered for Const Equip, cannot report unless registered.
33	Taxable Const Equip	numeric, whole dollars, sum of Sch A Gross Receipts from the Sales of Certain Construction Equip less Sch A Const Equip Good Consumed less Sch A Const Equip Exemptions.	11	Required if registered for Const Equip, cannot report unless registered.
NA	Const Equip Tax Rate	5%	0	Data not submitted in file transfer
34	Const Equip Excise Tax Due	numeric, whole dollars, Sch A Taxable Const Equip multiplied by 5%.	9	Required if registered for Const Equip, cannot report unless registered.

Iowa Department of Revenue

Sales Tax Quarterly/Annual Return Bulk File Specifications

Note: Taxpayers cannot have both a Consolidated Schedule and a Schedule A.

Note: E911 value needs to be a null (blank space) for returns filed prior to 2013

Field #	Identification	Data Field Description	length	Required
35	Prepaid Wireless Question	numeric, enter Y or N for 2013 and after, a null value (blank space) for 2012 and prior	1	X
36	Total # of Retail Transactions of Prepaid	numeric	9	Required if answer Y to E911 question.
NA	Rate	fixed rate of 0.49	0	Data not submitted in file transfer
37	Total E911 Surcharge Due	numeric, whole dollars, Total # of Retail Transaction of Prepaid multiplied by 0.49	9	Required if answer Y to E911 question.
38	Total Tax and Surcharge Due	numeric, whole dollars, sums of lines 6a through 6d	9	X
39	Deposits/Overpayment Credits	numeric, whole dollars (amount of previous payments made this tax period)	9	X
40	Balance	numeric, whole dollars, may be negative, line 7 minus line 8 (in fixed format, 1st character is either space or - for sign)	10	X
41	Penalty*	currency, only positive numbers allowed	10	X
42	Interest*	currency, only positive numbers allowed	10	X

43	Total Amount Due*	currency, may be negative, sum of line 9 through 11 (in fixed format, 1st character is either a space or - for sign)	13	X
44	Payment Amount*	currency, cannot exceed Total Amount Due, must be > \$.99, payment amounts greater than 11 positions must make a second payment	11	Required if payment method is "E"
45	Payment Date	MM/DD/CCYY, leading zeros required, cannot be after due date, can be current date if submitted before 4:00 PM CT, after 4:00 PM CT the earliest date is tomorrow's date. Can be future date up to and including the due date of return.	10	Required if payment method is "E"
46	Payment Method	A = Credit Card or ACH credit C = Credit Carried Forward E = EFT debit, only if payment amount > \$.99 M = Mail by Check R = Refund Z = Zero filer	1	X
47	Bank Account Type	C = Checking S = Savings	1	Required if payment method is "E"
48	Bank Routing Number	numeric, 9 digits required, RJLZF	9	Required if payment method is "E"
49	Bank Account Number	numeric, minimum of 3 positions	17	Required if payment method is "E"

Iowa Department of Revenue

Sales Tax Quarterly/Annual Return Bulk File Specifications

Repeatable Fields: Used to report both Local Option and Consolidated Location Information max length of 54

Note: Taxpayers cannot have both a Consolidated Schedule and a Schedule A.

Note: E911 value needs to be a null (blank space) for returns filed prior to 2013

50	Local Option Sales Tax LOST Information	see format for repeatable fields below		Required if have local option sales tax
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Format for Local Option Repeatable Field:

LOST Identifier	LS for Local Option Record	2
County Number	two digit number corresponding to an Iowa county, 01 through 99 are valid	2
LOST Taxable Sales	numeric, whole dollars, negatives allowed	10
Filler/Delimiter	If fixed length record, all 40 spaces for total length of 54. If delimited format, add 1 character delimiter here-NOT BETWEEN EACH PIECE OF DATA WITHIN THE REPEATABLE FIELD	

Format for Consolidated Location Repeatable Field:

Consolidated Identifier	CL for Consolidated Location Record	2
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Permit number	numeric	9
Gross Sales	numeric, whole dollar, sum of gross sales from each location must equal Line 1 Gross Sales of the return	11
Goods Consumed	numeric, whole dollar, sum of goods consumed from each location must equal Line 2 Goods Consumed of the return	11
Exemptions	numeric, whole dollars, sum of exemptions from each location must equal Line 4 Exemptions of the return	11
Taxable Amount	numeric, whole dollars, sum of taxable amount from each location must equal Line 5 Taxable Amount of the return	11
Total Tax	numeric, whole dollar, Taxable Amount multiplied by 6%	9
Delimiter	if delimited format, add 1 character delimiter here-NOT BETWEEN EACH PIECE OF DATA WITHIN THE REPEATABLE FIELD	

*These four fields may be reported as whole dollars or dollars and cents. File configuration specifics how to treat data.
For example: field specified as implied decimal with 2 decimal places will read 123672 as \$1,236.72
field specified as no implied decimal will read 123672 as \$123,672.00
or will read 1236.72 as \$1,236.72

Iowa Department of Revenue
Retailer's Use Tax Quarterly/Annual Return Bulk File Specifications

Field #	Identification	Data Field Description	length	Required
1	Client BEN	numeric	8	X
2	Client Permit Number	numeric	9	X
3	Period End	MM/DD/CCYY, must agree with taxpayers filing frequency, leading zeros required	10	X
4	Return Type	A = Amended, must be an original on file O = Original, cannot file multiple original returns	1	X
5	Gross Sales	numeric, whole dollars	11	X
6	Goods Consumed	numeric, whole dollars	11	
NA	Total	numeric, sum of lines 1 and 2	0	Data no submitted on file submission

7	Exemptions	numeric, whole dollars, must equal sum of lines a through h, cannot exceed total on line 3	11	X
8	Interstate Commerce	numeric, whole dollars, if line 4 = \$0 this field must be blank	11	Required if field is used
9	New Construction	numeric, whole dollars, if line 4 = \$0 this field must be blank	11	Required if field is used
10	Ind Mach, Equip and Comp	numeric, whole dollars, if line 4 = \$0 this field must be blank	11	Required if field is used
11	Resale	numeric, whole dollars, if line 4 = \$0 this field must be blank	11	Required if field is used
12	Processing	numeric, whole dollars, if line 4 = \$0 this field must be blank	11	Required if field is used
13	Residential Utility	numeric, whole dollars, if line 4 = \$0 this field must be blank	11	Required if field is used
14	Sales Tax Holiday	numeric, whole dollars, if line 4 = \$0 this field must be blank	11	Required if field is used
15	Other	numeric, whole dollars, if line 4 = \$0 this field must be blank	11	Required if field is used
16	Taxable Amount	numeric, whole dollars, line 1 plus line 2 minus line 4	11	X
17	Sales/Use Tax	numeric, whole dollars rounded, 6% of line 5	9	X
18	Local Option Tax	numeric, whole dollars, total taxable amount from LOST schedule multiplied by the tax rate must match line 6b. However, force to zero if negative. Local option tax rates are available at http://www.iowa.gov/tax/business/lostcou-6Percent.pdf	9	X
19	Total from Schedule A	numeric, whole dollars, must equal schedule A tax due amount	9	Required if completing schedule A

Iowa Department of Revenue
Retailer's Use Tax Quarterly/Annual Return Bulk File Specifications

Field #	Identification	Data Field Description	length	Required
20	Gross Receipts from Sales of Certain Construction Equip	numeric, whole dollars	11	Required if registered for Const Equip, cannot report unless registered.
21	Const Equip Goods Consumed	numeric, whole dollars	11	Required if registered for Const Equip, cannot report unless registered.

22	Const Equip Exemptions	numeric, whole dollars, may not exceed Sch A Gross Receipts from the Sales of Certain Const Equip	11	Required if registered for Const Equip, cannot report unless registered.
23	Taxable Const Equip	numeric, whole dollars, sum of Sch A Gross Receipts from the Sales of Certain Construction Equip less Sch A Const Equip Good Consumed less Sch A Const Equip Exemptions.	11	Required if registered for Const Equip, cannot report unless registered.
NA	Const Equip Tax Rate	5%	0	Data not submitted in file transfer
24	Const Equip Excise Tax Due	numeric, whole dollars, Sch A Taxable Const Equip multiplied by 5%.	9	Required if registered for Const Equip, cannot report unless registered.
25	Prepaid Wireless Question	numeric, enter Y or N for 2013 and after, a null value (blank space) for 2012 and prior	1	X
26	Total # of Retail Transactions of Prepaid	numeric	9	Required if answer Y to E911 question.
NA	Rate	fixed rate of 0.49	0	Data not submitted in file transfer
27	Total E911 Surcharge Due	numeric, whole dollars, Total # of Retail Transactions of Prepaid multiplied by 0.49	9	Required if answer Y to E911 question.
28	Total Tax and Surcharge Due	numeric, whole dollars, sums of lines 6a through 6d	9	X
29	Deposits/Overpayment Credits	numeric, whole dollars (amount of previous payments made this tax period)	9	X
30	Balance	numeric, whole dollars, may be negative, line 7 minus line 8 (in fixed format, 1st character is either space or - for sign)	10	X
31	Penalty*	currency, only positive numbers allowed	10	X
32	Interest*	currency, only positive numbers allowed	10	X
33	Total Amount Due*	currency, may be negative, sum o line 9 through 11 (in fixed format, 1st character is either a space or - for sign)	13	X

Iowa Department of Revenue
Retailer's Use Tax Quarterly/Annual Return Bulk File Specifications

Field #	Identification	Data Field Description	length	Required
34	Payment Amount*	currency, cannot exceed total amount due, must be > \$.99, payment amounts greater than 11 positions must make a second payment	11	Required if payment method is "E"

35	Payment Date	MM/DD/CCYY, leading zeros required, cannot be after due date, can be current date if submitted before 4:00 PM CT, after 4:00 PM CT the earliest date is tomorrow's date. Can be future date up to and including the due date of return.	10	Required if payment method is "E"
36	Payment Method	A = Credit Card or ACH credit C = Credit Carried Forward E = EFT debit, only if payment amount > \$.99 M = Mail by Check R = Refund Z = Zero filer	1	X
37	Bank Account Type	C = Checking S = Savings	1	Required if payment method is "E"
38	Bank Routing Number	numeric, 9 digits required, RJLZF	9	Required if payment method is "E"
39	Bank Account Number	numeric, minimum of 3 positions	17	Required if payment method is "E"
40	Local Option Sales Tax LOST Information	see the repeatable fields below		Required if have LOST

Repeatable fields:		54
LOST Identifier	always LS	2
County Number	two digit number corresponding to an Iowa county, 01 through 99 are valid	2
Filler/Delimiter	If fixed length record, all 40 spaces for total length of 54. If delimited format, add 1 character delimiter here-NOT BETWEEN EACH PIECE OF DATA WITHIN THE REPEATABLE FIELD	

*These four fields may be reported as whole dollars or dollars and cents. File configuration specifics how to treat data.

For example: field specified as implied decimal with 2 decimal places will read 123672 as \$1,236.72

field specified as no implied decimal will read 123672 as \$123,672.00

or will read 1236.72 as \$1,236.72

Field #	Identification	Data Field Description	length	Required
1	Client BEN	numeric	8	X
2	Client Permit Number	numeric	9	X
3	Period End	MM/DD/CCYY, must agree with taxpayers filing frequency, leading zeros required	10	X
4	Return Type	A = Amended, must be an original on file O = Original, cannot file multiple original returns	1	X
5	Taxable Purchases	numeric, whole dollars	11	X
6	Consumers Use Tax	numeric, whole dollars rounded, 6% of line 1	9	X
7	Local Option Tax	numeric, whole dollars, total taxable amount from LOST schedule multiplied by the tax rate must match line 3. However, force to zero if negative. Local option tax rates are available at http://www.iowa.gov/tax/business/lostcou-6Percent.pdf	9	X
8	Total from Schedule A	numeric, whole dollars, must equal schedule A tax due amount	9	Required if completing schedule A
9	Gross Receipts from Sales of Certain Construction Equip	numeric, whole dollars	11	Required if registered for Const Equip, cannot report unless registered.
10	Const Equip Goods Consumed	numeric, whole dollars	11	Required if registered for Const Equip, cannot report unless registered.
11	Const Equip Exemptions	numeric, whole dollars, may not exceed Sch A Gross Receipts from the Sales of Certain Const Equip	11	Required if registered for Const Equip, cannot report unless registered.
12	Taxable Const Equip	numeric, whole dollars, sum of Sch A Gross Receipts from the Sales of Certain Construction Equip less Sch A Const Equip Good Consumed less Sch A Const Equip Exemptions.	11	Required if registered for Const Equip, cannot report unless registered.
NA	Const Equip Tax Rate	5%	0	Data not submitted in file transfer
13	Const Equip Excise Tax Due	numeric, whole dollars, Sch A Taxable Const Equip multiplied by 5%.	9	Required if registered for Const Equip, cannot report unless registered.
14	Total Tax	numeric, whole dollars, sum of lines 2 through 4	9	X
15	Penalty*	currency, only positive numbers allowed	10	X

Iowa Department of Revenue
 Consumer's Use Tax Quarterly/Annual Return Bulk File Specifications

Field #	Identification	Data Field Description	length	Required
16	Interest*	currency, only positive numbers allowed	10	X
17	Total Amount Due*	currency, sum of lines 5 though 7	13	X
18	Payment Amount*	currency, cannot exceed total amount due, must be > \$.99, payment amounts greater than 11 positions must make a second payment	11	Required if payment method is "E"
19	Payment Date	MM/DD/CCYY, leading zeros required, cannot be after due date, can be current date if submitted before 4:00 PM CT, after 4:00 PM CT the earliest date is tomorrow's date. Can be future date up to and including the due date of return.	10	Required if payment method is "E"
20	Payment Method	A = Credit Card or ACH credit E = EFT debit, only if payment amount > \$.99 M = Mail by Check Z = Zero filer	1	X
21	Bank Account Type	C = Checking S = Savings	1	Required if payment method is "E"
22	Bank Routing Number	numeric, 9 digits required, RJLZF	9	Required if payment method is "E"
23	Bank Account Number	numeric, minimum of 3 positions	17	Required if payment method is "E"
24	Local Option Sale Tax LOST Information	see below for repeatable fields		Required if have LOST

Repeatable fields:		54
LOST Identifier	always LS	2
County Number	two digit number corresponding to an Iowa county, 01 through 99 are valid	2
LOST Taxable Sales	numeric, whole dollars, negatives allowed	10
Filler/Delimiter	If fixed length record, all 40 spaces for total length of 54. If delimited format, add 1 character delimiter here-NOT BETWEEN EACH PIECE OF DATA WITHIN THE REPEATABLE FIELD	

*These four fields may be reported as whole dollars or dollars and cents. File configuration specifics how to treat data.
 For example: field specified as implied decimal with 2 decimal places will read 123672 as \$1,236.72
 field specified as no implied decimal will read 123672 as \$123,672.00
 or will read 1236.72 as \$1,236.72