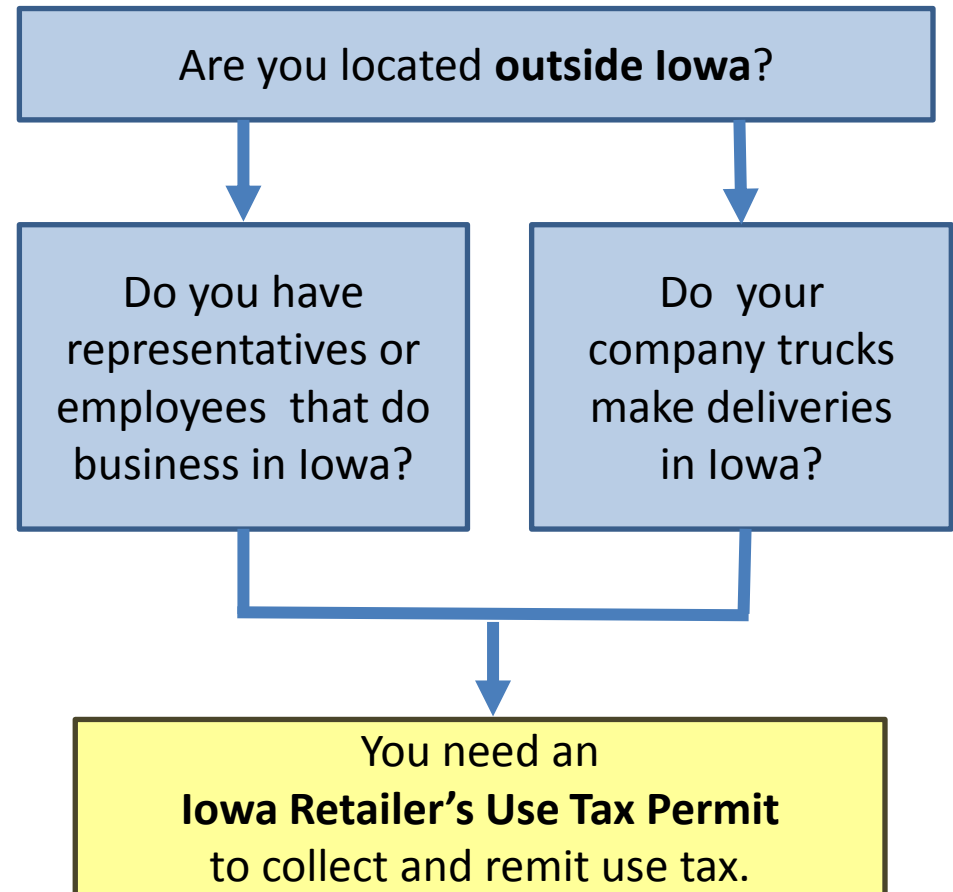
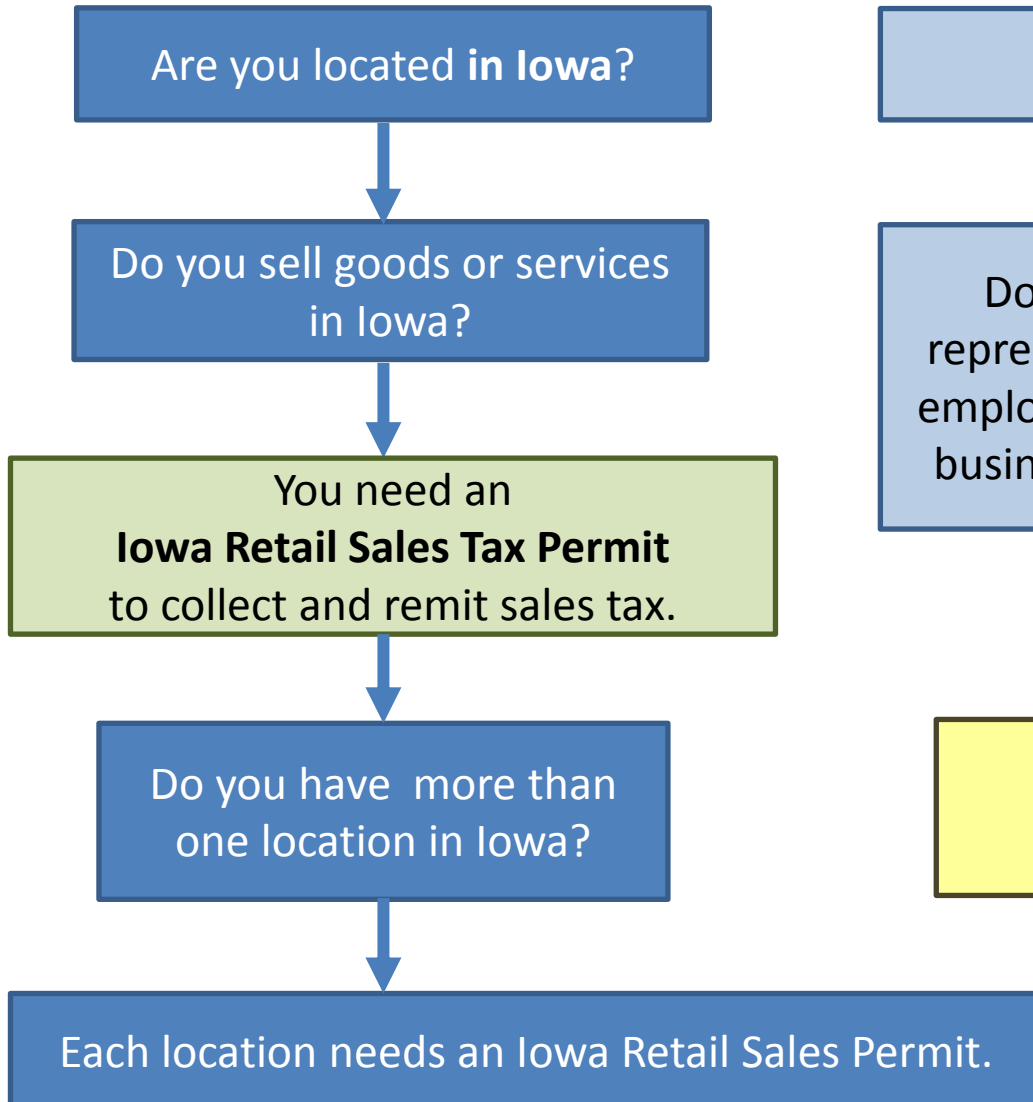


Sales and Use Tax Guide For Your Business: My Business Sells to Iowa



How do I Register for my Permit?

Retail **Sales Tax** Permit

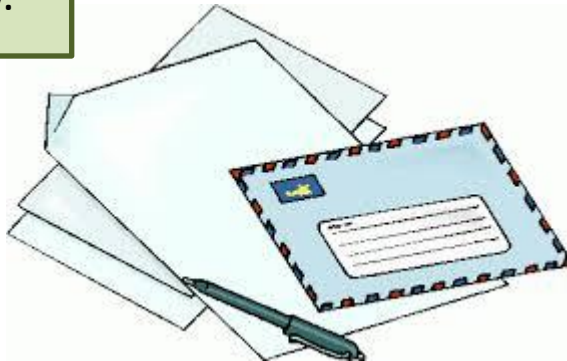
Retailer's **Use Tax** Permit

Apply [Online](#) or
Send in a [Paper](#) Form

Have more than one Iowa location?
You can choose to **file a consolidated sales tax return** when you apply.

You can start to collect tax as soon as you apply

You will receive:



- A letter including your permit number.
- A printed permit to keep on hand.
- Your Business eFile Number (BEN) to file returns online.
- Instructions on when and how to file.

Your permit is effective until it is canceled.

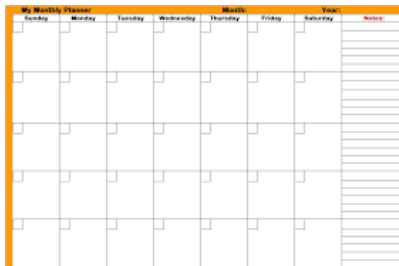
How do I file a Retailer's Use Tax return?

Online Filing for Business Taxes through
[eFile & Pay](#)

You must have your BEN to file a
Retailer's Use Tax return.

Filing Frequency is based on the tax you collected.

> \$1,500 a month



A monthly calendar grid with columns for days of the week and rows for weeks. The header includes 'My Monthly Planner', 'Month', and 'Year'. The grid is mostly empty, with a few small squares filled in.

For 2 months of each quarter: file and
pay by the 20th of the next month.
For 3rd month follow quarterly schedule.

< \$1500 a month



A quarterly calendar grid with columns for months and rows for weeks. The header includes '2017 Quarterly Planner'. The grid is filled with dates and has a color-coded background.

File and pay quarterly by the
last day of the next month.

< \$120 a year



File and pay once a year
by January 31 after
calendar year end.