



Filing a Schedule A Hotel/Motel Tax Sales Tax Return

The following pages show the screens likely to be encountered when filing a Schedule A Hotel/Motel Tax Sales Tax Return online through eFile & Pay.

The pages are for illustrative purposes only and may not match exactly to the screens seen when actually filing.

Notes:

- Room rentals for more than 31 consecutive days are exempt from hotel/motel tax.
- Only the Federal Government is exempt from hotel/motel tax if under the 31 days AND if paid by direct Federal funds.
- Hotel/Motel tax is a statewide 5% excise tax, in addition, there may also be an additional local hotel/motel tax of 1 thru 7%.



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

The Welcome screen will always be your point of entry. Please enter your 8 digit Business eFile Number (BEN).



Iowa Department of **REVENUE**

Business eFile Number: **88770655** Legal Name: **LEGALNM-334**

[FAQs](#) | [Help](#) | [IDR Home](#)

Message from webpage



Please check the Business eFile Number (BEN) and Legal Name shown for accuracy before entering the User ID and Web Password.

OK

Please double check your BEN and Legal Name.



Your Profile >

Please complete all fields. Then press CONTINUE.

Note: You will need your Business eFile Number(BEN), User ID, and Password every time you access eFile & Pay.

Create a user profile

BEN: 88770655

User ID: 0001 (Be sure to write this down for future access to the system)

Business Name:

Create a **Web Password:** Password must be 8 characters. It may be all numbers or a combination of letters and numbers.

Confirm Web Password:

Select a Password Hint Question 1:

Answer Password Hint Question 1:

Select a Password Hint Question 2:

Must be different than the hint in Question 1.

Answer Password Hint Question 2:

Contact Name:

* Contact E-mail Address:

Contact Telephone Number: (Example: 2225551212)

* Optional: Our Department will e-mail reminders of upcoming due dates and confirmation that your return and/or payment has been received.

EXIT

CONTINUE

The first time you enter the system, the Your Profile screen must be completed. This will only be required on the initial entry into eFile & Pay.

Note: do not put numbers or punctuation in the Business Name; numbers and punctuation must be spelled out. Do not use hyphens or dashes when entering the permit number.



Iowa Department of REVENUE

Business eFile Number: **88770655** Legal Name: **LEGALNM-334**

[FAQs](#) | [Help](#) | [IDR Home](#)

Log In >

Please enter your User ID and Password, then press LOG IN. If you accessed eFile & Pay system by telephone for the first-time, before you used the web, please enter your 8 digit telephone password to gain access.

User Authentication

Business eFile Number: **88770655**

Legal Name: **LEGALNM-334**

Enter User ID:

Enter Web Password:



For Assistance, Contact

1-800-367-3388
(in Iowa; Omaha; Quad Cities)

515-281-3114
(outside Iowa)

idr@iowa.gov
(email address)

Monday-Friday, 8 am to 4:15 pm CT

[Privacy/Security](#)

The Log In screen will appear immediately after the Welcome screen. Enter the 4 digit User ID and 8 digit password from the profile you created.



Main Menu >

DEMO ON/OFF

Press this button to demo system.

Select an Option

Select a tax type to file a return and make a payment.

- [Consumer Use](#)
- [Motor Fuel Tax](#)
- [Sales](#)
- [Withholding](#)

Select an administrative function to perform.

- [Add/Edit Users](#)
- [Change a Profile](#)
- [File for Your Clients](#)
- [Make a Payment \(You must efile Return first\)](#)
- [Cancel a Payment](#)
- [Cancel a Payment For Your Client](#)

View "e" History

- [View Returns "e" History](#)
- [View Payments "e" History](#)
- [View Cancelled Payments "e"History](#)

EXIT

Select the tax type you wish to file.

Note: Hotel/Motel Tax is filed and paid through the Sales Tax return.



Select a Permit

Select Permit Number to file for, then press CONTINUE.

Select a Permit Number

Permit Number: 178071140 

IMPORTANT! Do Not use your browser's BACK button. To return to a previous page within this application, use the navigation buttons at the bottom of the page.

Select the sales tax permit number you wish to file by using the drop down arrow.



Sales/Use Tax Rate Change - Question Screen >

Beginning July 1, 2008, the Iowa state tax rate changed to 6%. However, certain types of sales remain taxed at 5%. To ensure proper reporting, you must answer the questions below before continuing.

Do you provide sleeping accommodations in Iowa to transient guests for a fee (ex: hotel, motel or bed & breakfast)?

Yes No

Do you sell (or purchase without tax) self-propelled building equipment, pile drivers, motorized scaffolding, attachments customarily drawn or attached to them, including auxiliary attachments which improve their performance, safety, operation, or efficiency?

Yes No

[BACK](#) [CONTINUE](#)

IMPORTANT! Do Not use your browser's BACK button. To return to a previous page within this application, use the navigation buttons at the bottom of the page.

Answer Yes or No to both questions.



Sales/Use Tax Menu >

Select a filing option and a period date. If a return has already been filed for that period selected, you will be given an option to file an amended return.

For help, please view the [Iowa Sales Tax Help](#) page.

Select an option then select the period

Select a filing option and a period, then press CONTINUE.

File a Return For: Jul 1 - Sep 30, 2014 Quarterly Return

A red arrow points to the dropdown menu in the form, indicating that the user should select a period from the list.

IMPORTANT! Do Not use your browser's BACK button.

To return to a previous page within this application, use the navigation buttons at the bottom of the page.

Use the drop down arrow to select the period to file. Ensure the circle for File a Return is selected.



Sales/Use E911 Surcharge - Question Screen >

As of January 1, 2013, the Department is responsible for E911 Surcharge collection. To ensure proper reporting, you must answer the question below before continuing.

Do you sell prepaid wireless telecommunication services (ex: prepaid wireless telephone minute cards, prepaid phones that include minute plans, or prepaid wireless service in any other form)?

Yes No

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IMPORTANT! Do Not use your browser's BACK button.
To return to a previous page within this application, use the navigation buttons at the bottom of the page.

Answer Yes or No to the E911 Surcharge question.

If you do answer yes, you will be required to enter in the number of transactions subject to the E911 surcharge. The E911 surcharge amount will then carry over automatically to the return.



Schedule A

IMPORTANT: If you had no activity to report, enter zero on line a and press CONTINUE.

Hotel/Motel

Period: Jul 1 - Sep 30, 2014 Due Date: Oct 31, 2014

a. Gross Receipts from Rentals	a.	\$ 10000 .00
(Do not report these sales on line 1 of Sales Tax Return.)		
b. Less Exemptions	b.	\$ 0 .00
c. Taxable Amount (line a minus line b)	c.	\$ 10,000.00
d. State Excise Tax Rate	d.	5%
e. State Excise Tax Due (line c multiplied by line d)	e.	\$ 500.00
f. Local Hotel/Motel Tax Rate (as applicable)	f.	6%
g. Local Hotel/Motel Tax Due (line c multiplied by line f)	g.	\$ 600.00
h. Total Tax Due (addition of line e and g)	h.	\$ 1,100.00



IMPORTANT! Do Not use your browser's BACK button. To return to a previous page within this application, use the navigation buttons at the bottom of the page.

Enter the amount of gross sales from room rentals only and hit Calculate. Both the statewide 5% and local hotel/motel tax will calculate for you. Hit the Continue button to proceed.

Sales Tax and Surcharge Quarterly Return

Period: Jul 1 - Sep 30, 2014

Due Date: Oct 31, 2014

1. Gross Sales This Quarter <input type="text" value="500"/>	1. \$ 500.00
2. Goods Consumed This Quarter <input type="text" value="0"/>	2. \$ 0.00
3. Total (addition of lines 1 and 2) <input type="text" value="500"/>	3. \$ 500.00
4. Exemptions This Quarter <input type="text" value="0"/>	4. \$ 0.00
5. Taxable Amount (line 3 minus line 4) <input type="text" value="500"/>	5. \$ 500.00
6a. State Sales Tax (6% of line 5) <input type="text" value="30"/>	6a. \$ 30.00
To report local option tax, click below:	
<input type="button" value="LOCAL OPTION ENTRY SCHEDULE CLICK HERE"/>	
6b. Total Local Option Tax (from Local Option Entry Schedule) <input type="text" value="0"/>	6b. \$ 0.00
<i>Not sure what tax rate applies? Click here to learn more.</i>	
6c. Total from Schedule A <input type="text" value="1100"/>	6c. \$ 1,100.00

You will see the amount from Schedule A transferred to line 6c of the sales tax return. Enter in the amount of gross sales subject to sales tax, ie. \$500 worth of sales from the gift shop. Hit Calculate. The initial calculations will be made; on line 6a the 6% sales tax is calculated. Click on the Local Option Entry Schedule bar to enter your 1% local option sales tax.

Select all the counties in which you had Local Option activity to report, and click CONTINUE.

SELECT ALL

- | | | |
|---|--|--|
| <input type="checkbox"/> Adair - 01 | <input type="checkbox"/> Floyd - 34 | <input type="checkbox"/> Monona - 67 |
| <input type="checkbox"/> Adams - 02 | <input type="checkbox"/> Franklin - 35 | <input type="checkbox"/> Monroe - 68 |
| <input type="checkbox"/> Allamakee - 03 | <input type="checkbox"/> Fremont - 36 | <input type="checkbox"/> Montgomery - 69 |
| <input type="checkbox"/> Appanoose - 04 | <input type="checkbox"/> Greene - 37 | <input type="checkbox"/> Muscatine - 70 |
| <input type="checkbox"/> Audubon - 05 | <input type="checkbox"/> Grundy - 38 | <input type="checkbox"/> O'Brien - 71 |
| <input type="checkbox"/> Benton - 06 | <input type="checkbox"/> Guthrie - 39 | <input type="checkbox"/> Osceola - 72 |
| <input type="checkbox"/> Black Hawk - 07 | <input type="checkbox"/> Hamilton - 40 | <input type="checkbox"/> Page - 73 |
| <input type="checkbox"/> Boone - 08 | <input type="checkbox"/> Hancock - 41 | <input type="checkbox"/> Palo Alto - 74 |
| <input type="checkbox"/> Bremer - 09 | <input type="checkbox"/> Hardin - 42 | <input type="checkbox"/> Plymouth - 75 |
| <input type="checkbox"/> Buchanan - 10 | <input type="checkbox"/> Harrison - 43 | <input type="checkbox"/> Pocahontas - 76 |
| <input type="checkbox"/> Buena Vista - 11 | <input type="checkbox"/> Henry - 44 | <input type="checkbox"/> Polk - 77 |
| <input type="checkbox"/> Butler - 12 | <input type="checkbox"/> Howard - 45 | <input checked="" type="checkbox"/> Pottawattamie - 78 |
| <input type="checkbox"/> Calhoun - 13 | <input type="checkbox"/> Humboldt - 46 | <input type="checkbox"/> Poweshiek - 79 |
| <input type="checkbox"/> Carroll - 14 | <input type="checkbox"/> Ida - 47 | <input type="checkbox"/> Ringgold - 80 |

Click on the counties in which you made sales subject to sales tax. In this case, only the sales made out of the hotel gift shop. Only Pottawattamie County is selected.

- | | | |
|--|--|--|
| <input type="checkbox"/> Clay - 21 | <input type="checkbox"/> Keokuk - 54 | <input type="checkbox"/> Taylor - 87 |
| <input type="checkbox"/> Clayton - 22 | <input type="checkbox"/> Kossuth - 55 | <input type="checkbox"/> Union - 88 |
| <input type="checkbox"/> Clinton - 23 | <input type="checkbox"/> Lee - 56 | <input type="checkbox"/> Van Buren - 89 |
| <input type="checkbox"/> Crawford - 24 | <input type="checkbox"/> Linn - 57 | <input type="checkbox"/> Wapello - 90 |
| <input type="checkbox"/> Dallas - 25 | <input type="checkbox"/> Louisa - 58 | <input type="checkbox"/> Warren - 91 |
| <input type="checkbox"/> Davis - 26 | <input type="checkbox"/> Lucas - 59 | <input type="checkbox"/> Washington - 92 |
| <input type="checkbox"/> Decatur - 27 | <input type="checkbox"/> Lyon - 60 | <input type="checkbox"/> Wayne - 93 |
| <input type="checkbox"/> Delaware - 28 | <input type="checkbox"/> Madison - 61 | <input type="checkbox"/> Webster - 94 |
| <input type="checkbox"/> Des Moines - 29 | <input type="checkbox"/> Mahaska - 62 | <input type="checkbox"/> Winnebago - 95 |
| <input type="checkbox"/> Dickinson - 30 | <input type="checkbox"/> Marion - 63 | <input type="checkbox"/> Winneshiek - 96 |
| <input type="checkbox"/> Dubuque - 31 | <input type="checkbox"/> Marshall - 64 | <input type="checkbox"/> Woodbury - 97 |
| <input type="checkbox"/> Emmet - 32 | <input type="checkbox"/> Mills - 65 | <input type="checkbox"/> Worth - 98 |
| <input type="checkbox"/> Fayette - 33 | <input type="checkbox"/> Mitchell - 66 | <input type="checkbox"/> Wright - 99 |

BACK

CONTINUE



Local Option Tax Selection >

Enter the Taxable Sales subject to Local Option by county(s) in the appropriate column.

Sales Tax: Enter the amount from Line 5 of the return by county(s). For detailed instructions, click [here](#).

After making all entries, click **CALCULATE**, then **CONTINUE**.

For current local option rates, [click here](#).

Note: If you have numerous entries to make, you will want to click **CALCULATE** every 15 minutes to save your entries.

County Name and Number	Taxable Sales Local Option
Pottawattamie-78	\$ <input type="text" value="500"/> ,00 X 1% = 5.00
	<input type="button" value="CALCULATE"/>
TOTAL SALES	\$ 500.00
TOTAL LOCAL OPTION TAX	\$5.00

The sales tax return has only calculated the 6% sales tax up to this point. This page calculates the additional 1% local option sales tax. All the sales in Pottawattamie County are subject to local option sales tax. In addition to the \$500 of gift shop sales being subject to the 6% sales tax, the \$500 of gift shop sales are also subject to the 1% local option sales tax. Enter the amount subject to local option sales tax and hit Calculate. Hit Continue.

Sales Tax and Surcharge Quarterly Return

Period: Jul 1 - Sep 30, 2014

Due Date: Oct 31, 2014

1. Gross Sales This Quarter <input type="text" value="500"/>	1. \$ 500.00
2. Goods Consumed This Quarter <input type="text" value="0"/>	2. \$ 0.00
3. Total (addition of lines 1 and 2) <input type="text" value="500"/>	3. \$ 500.00
4. Exemptions This Quarter <input type="text" value="0"/>	4. \$ 0.00
5. Taxable Amount (line 3 minus line 4) <input type="text" value="500"/>	5. \$ 500.00
6a. State Sales Tax (6% of line 5) <input type="text" value="30"/>	6a. \$ 30.00
To report local option tax, click below: LOCAL OPTION ENTRY SCHEDULE CLICK HERE	
6b. Total Local Option Tax <input type="text" value="5.00"/> (from Local Option Entry Schedule) <i>Not sure what tax rate applies? Click here to learn more.</i>	6b. \$ 5.00
6c. Total from Schedule A <input type="text" value="1,100"/>	6c. \$ 1,100.00
7. Total Tax and Surcharge <input type="text" value="1,135"/>	7. \$ 1,135.00
8. Deposits/Overpayment Credits This Quarter <input type="text" value="0"/>	8. \$ 0.00
View Deposit History	
9. Balance (line 7 minus line 8) <input type="text" value="1,135"/>	9. \$ 1,135.00
10. Penalty <input type="text" value="0"/>	10. \$ 0.00
11. Interest <input type="text" value="0"/>	11. \$ 0.00
12. TOTAL AMOUNT DUE (addition of lines 9-11) <input type="text" value="1,135"/>	12. \$ 1,135.00

 [CALCULATE](#)

[BACK](#)

[CONTINUE](#)

Once back on this page, hit Calculate immediately for the new calculations. Line 6b for local option sales tax will be updated along with the rest of the return once you hit Calculate. If correct, hit Continue.

Verify Sales Tax and Surcharge Quarterly Return

Period: Jul 1 - Sep 30, 2014

Due Date: Oct 31, 2014

1. Gross Sales This Quarter	1.	\$	500.00
2. Goods Consumed This Quarter	2.	\$	0.00
3. Total (addition of lines 1 and 2)	3.	\$	500.00
4. Exemptions This Quarter	4.	\$	0.00
a. Interstate Commerce		\$	0.00
b. New Construction		\$	0.00

Verify your return. If you need to make a correction, hit the Edit button. If the return is correct, hit the Submit button. You may save and finish later. Saved returns will only be saved for seven days, after seven days you will have to file again.

5. Taxable Amount (line 3 minus line 4)	5.	\$	500.00
6a. State Sales Tax (6% of line 5)	6a.	\$	30.00
6b. Total Local Option Tax (from Local Option Entry Schedule)	6b.	\$	5.00
6c. Total from Schedule A	6c.	\$	1,100.00
7. Total Tax and Surcharge	7.	\$	1,135.00
8. Deposits/Overpayment Credits This Quarter	8.	\$	0.00
9. Balance (line 7 minus line 8)	9.	\$	1,135.00
10. Penalty	10.	\$	0.00
11. Interest	11.	\$	0.00
12. TOTAL AMOUNT DUE (addition of lines 9-11)	12.	\$	1,135.00

EDIT

SAVE & FINISH LATER

SUBMIT



Payment Options >

Select the payment method you will be using

- ePay (Direct Debit/Electronic Check)
- Mail a Check
- Credit Card (2.5% fee charged by vendor)
or ACH Credit (Contact your bank to initiate)

BACK

CONTINUE

IMPORTANT! Do Not use your browser's BACK button.
To return to a previous page within this application, use the navigation buttons at the bottom of the page.

Select the payment method, ePay is recommended. It is free, safe, and the eFile & Pay will keep a history of your electronically filed returns and payment made by ePay. This is a great tool and should be utilized.

*To view your history, see the View History section on the eFile & Pay Main Menu screen.



United States Account Verification >

Will the funds for this ePayment come from an account outside the United States?

Yes No

[BACK](#) [CONTINUE](#)

IMPORTANT! Do Not use your browser's BACK button. To return to a previous page within this application, use the navigation buttons at the bottom of the page.

Answer Yes or No.

Note: we will not draft payments outside of the United States.



ePay Information >

Payments must be set up prior to 4:00 p.m. CT on the due date to be considered timely.

If you enter a payment date that is after the due date, you may incur penalties and interest.

If the bank information previously provided is no longer correct, it has been deleted. Please contact your financial institution to confirm what information should be used and re-enter.

Enter or change the payment information below.
If no change is needed, press CONTINUE.

Period: Jul 1 - Sep 30, 2014

Due Date: Oct 31, 2014

Permit Number: 1-78-071140

Checking

Savings

Name: LEGALNM-334

Enter Payment Date: (MM/DD/CCYY) 07/15/2014

Pay To The Order Of: Treasurer, State of Iowa

Amount: \$ 1135.00

Memo: For Sales Payment

Routing #: 073911061

Bank Account #:

00000078910



See an [example](#) of where to find these numbers.

BACK

CONTINUE

IMPORTANT! Do Not use your browser's BACK button. To return to a previous page within this application, use the navigation buttons at the bottom of the page.

Select checking or savings. Enter in amount, routing, and account number.

Note: late payments cannot be post-dated.



Verify ePay Information >

Review the payment information below

Period: Jul 1 - Sep 30, 2014

Due Date: Oct 31, 2014

Permit Number: 1-78-071140

Checking Account

Name: LEGALNM-334

Payment Date: 07/15/2014

Pay To The Order Of: Treasurer, State of Iowa

Amount: \$ 1,135.00

Memo: For Sales Payment

Routing #: 073911061

Bank Account #: 00000078910

EDIT

SUBMIT

IMPORTANT! Do Not use your browser's BACK button. To return to a previous page within this application, use the navigation buttons at the bottom of the page.

Verify your payment information. If you need to correct any information, hit Edit. If not, hit Submit.

Sales Tax and Surcharge Quarterly Return - Confirmation

Period: Jul 1 - Sep 30, 2014

Due Date: Oct 31, 2014

Confirmation Number: 4196000002

Confirmation Date and Time: 07/15/2014 2:57:03 PM

User ID: 0001

ePay Information

Tax Type: Sales Tax

Payment Date: 07/15/2014

Permit Number: 1-78-071140

Account Type: Checking

Bank Account Number: *****8910

Routing Number: 073911061

Payment Amount: \$1,135.00

Return Information

Period: Jul 1 - Sep 30, 2014

Due Date: Oct 31, 2014

1. Gross Sales This Quarter	1.	\$	500.00
2. Goods Consumed This Quarter	2.	\$	0.00
3. Total (addition of lines 1 and 2)	3.	\$	500.00
4. Exemptions This Quarter	4.	\$	0.00
5. Interstate Commerce	5.	\$	0.00

Print out for your records if you wish. If not hit Exit.

h. Other (Including Government)	\$	0.00	
Total Exemptions	\$	0.00	
5. Taxable Amount (line 3 minus line 4)	5.	\$	500.00
6a. State Sales Tax (6% of line 5)	6a.	\$	30.00
6b. Total Local Option Tax (from Local Option Entry Schedule)	6b.	\$	5.00
6c. Total from Schedule A	6c.	\$	1,100.00
7. Total Tax and Surcharge	7.	\$	1,135.00
8. Deposits/Overpayment Credits This Quarter	8.	\$	0.00
9. Balance (line 7 minus line 8)	9.	\$	1,135.00
10. Penalty	10.	\$	0.00
11. Interest	11.	\$	0.00
12. TOTAL AMOUNT DUE (addition of lines 9-11)	12.	\$	1,135.00

MAIN MENU

PRINT

EMAIL CONFIRMATION

EXIT



Thank You >

Thank you for using eFile & Pay!

[Click here to apply for a tax permit, if needed.](#)

Want to know about changes in tax law or eFile & Pay?

[Subscribe to eLists to receive free e-mail news!](#)

[Please help us improve eFile & Pay by taking this short survey.](#)

If you have reached this page before completing your return, please try again using your mouse to click on the navigation buttons rather than the "Enter" key on your keyboard.

EXIT

You have completed the return. Thank you.