



# Do I Need an Iowa Retailer's Use Tax Permit?

Information for businesses  
from the

**IOWA**  Department of **REVENUE**

# Do I need a Retailer's Use Tax Permit?

Are you located outside Iowa? **Yes**

**AND**

Do you make taxable sales in Iowa? **Yes**

You **may** need a retailer's use tax permit.

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Located in Iowa and make taxable sales in Iowa?

See [Iowa Sales Tax Permits.](#)

IOWA  Department of **REVENUE**

# How do I know if I need a permit?

- You are required to charge and collect Iowa tax **if you have nexus (a presence) in Iowa.**
- If you have nexus, **you need an Iowa retailer's use tax permit.**

# What Creates Nexus?

- An office, warehouse, or other business property in Iowa
- A representative located in Iowa permanently or temporarily:
  - an employee of the retailer, or
  - an independent contractor
- Installation of products in Iowa
- A construction contractor performing a contract in Iowa
- Service work performed in Iowa
- Delivery of products by your own trucks in Iowa
- Leases of tangible personal property in Iowa

# What is taxable in Iowa?

- All Tangible Personal Property
  - Unless a specific exemption has been written into the law.

**AND**

- Certain Services Listed in the Iowa Code
  - About **75 Services** are Currently Taxable in Iowa.

**See: [Services: Which Ones Are Taxable?](#)**

# How do I Apply for a Permit?

- Complete the [Business Tax Registration](#) online.
- There is no fee.
- Your permit number will be mailed to you in a letter.
- You may begin making sales and collecting tax as soon as you submit an application.

# Do I Need to Renew Every Year?

**No.**

Once issued,  
a permit is effective  
until it is canceled by the retailer  
or revoked by the Department.

# How Often & When Do I File?

Filing Frequency is based on how much tax you expect to collect.

This amount is indicated on your application when you register for your permit.

For more details:

[Filing Frequencies and Return Due Dates.](#)

# How Do I File?

Tax returns are filed electronically  
through the Department's  
online service  
[eFile & Pay.](#)

# Questions?

- More information can be found in the [Iowa Sales and Use Tax Guide](#)
- Call us: 8 a.m. - 4:15 p.m. CT  
515-281-3114 or  
1-800-367-3388 (Iowa, Omaha, Rock Island, Moline)
- E-mail us at [idr@iowa.gov](mailto:idr@iowa.gov)