



Do I Need an Iowa Sales Tax Permit?

Information for businesses
from the

IOWA  Department of **REVENUE**

Do I need a sales tax permit?

Located in Iowa? **Yes.**

AND

Make taxable sales in Iowa? **Yes.**

You need an Iowa sales tax permit.

Make taxable sales in Iowa, but not located in Iowa?

See [Iowa Retailer's Use Tax Permit](#)

IOWA  Department of **REVENUE**

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.
- You will be mailed a letter containing your Business eFile Number (BEN), your permit number, and a printed permit.
- 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