



Please type or print legibly. Complete both pages. Incomplete applications will delay processing. You are allowed to conduct business after you submit your application. It may take up to six weeks before you receive your permit number.

1. Location Name/Address

You must provide the street address where your business is located.

Federal Employer Identification Number (FEIN) (If you have applied but not yet received an FEIN, write "applied for")		
Social Security Number (SSN) (Required for sole proprietor or individual single member LLC)		
Legal name (Sole proprietor or individual single member LLC fill in last name, first name)		
Trade name (doing business as)		
Location address (Must be a street address. Do not write PO Box.)		
City	State	ZIP+4
A list of Iowa counties is available at www.iowa.gov/tax		
IA county name		IA county number
Phone 1	Ext.	
Phone 2	Ext.	
Fax #		
Email		
Date business established		
State in which established		

2. Mailing Name/Address

Send mail to the address provided below. If you want mail sent to different addresses for different tax types, include a separate sheet listing the mailing addresses by tax type.

Name		
Mailing address		
City	State	ZIP+4
Phone 1	Ext.	
Phone 2	Ext.	
Email		

3. Type of Ownership (must check only one)

See Information Section 3

<input type="checkbox"/>	Corporation
<input type="checkbox"/>	Partnership
<input type="checkbox"/>	Association
<input type="checkbox"/>	Government
<input type="checkbox"/>	Limited liability co (LLC) filing on corporation, S corporation, or partnership income return
<input type="checkbox"/>	Individual single-member LLC filing on individual income return
<input type="checkbox"/>	Sole proprietor (One person and not an LLC)

4. Previous Owner

If purchasing an existing business, provide prior owner's name.

5. Type of Products or Services Sold:

Product/Service

6. Sales Tax Permit (no fee)

Start date for selling at retail (MM/DD/YY)	
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Filing frequency (must check one)

<input type="checkbox"/>	Annually – collect less than \$120 tax/year
<input type="checkbox"/>	Quarterly – collect less than \$500 tax/month
<input type="checkbox"/>	Monthly – collect more than \$500 tax/month
<input type="checkbox"/>	Semi-monthly – collect more than \$5,000 tax/month (electronic payment required)

Sales related taxes and permits (check box if applicable)

<input type="checkbox"/>	Hotel/Motel (no fee) Check this box if your business is a hotel, motel, inn, bed and breakfast, or cabin with sleeping quarters.
<input type="checkbox"/>	Automobile Rental Tax (no fee) If you rent automobiles to customers, you must collect this tax. Automobile rental tax is always filed quarterly.
<input type="checkbox"/>	Household Hazardous Material Permit (HHM) (fee) See Information Section or SafeSmartSolutions.org for explanation of HHM permits. <input type="checkbox"/> Regular (\$25 fee) <input type="checkbox"/> Special (\$125 fee or more) When you pay by check, you authorize the Department to convert your check to a one-time electronic banking transaction.

Consolidated? See Information Section 6

<input type="checkbox"/>	Check box if you have more than one location and want to file consolidated returns.
Enter the number of locations to file consolidated.	
Enter your current consolidated permit number if you want to add a new location.	0-00-

7. Consumer's Use Tax Permit (no fee)

This permit is for those located in Iowa who purchase taxable goods or services consumed in Iowa for which sales tax is not paid when the purchases are made.

Start date for making purchases (MM/DD/YY)	
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Filing frequency (must check one)

<input type="checkbox"/>	Annually – owe less than \$120 tax/year
<input type="checkbox"/>	Quarterly – owe more than \$120 tax/year

8. Out-of-State Retailer's Use Tax (no fee)

Retailers making taxable sales in Iowa from an out-of-state location must register to collect retailer's use tax.

Start date for selling in Iowa (MM/DD/YY)	
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Filing frequency (must check one)

<input type="checkbox"/>	Annually – collect less than \$120 tax/year
<input type="checkbox"/>	Quarterly – collect less than \$1,500 tax/month
<input type="checkbox"/>	Monthly – collect more than \$1,500 tax/month

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9. Withholding Tax (no fee)

Complete this section if you have employees or withhold money from other types of income.

Start date for withholding (MM/DD/YY)	
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Filing frequency (must check one)

<input type="checkbox"/>	Quarterly – collect less than \$500 tax/month
<input type="checkbox"/>	Monthly – collect more than \$500 tax/month
<input type="checkbox"/>	Semi-monthly – collect more than \$10,000 tax/month (electronic payment required)

Withholding Agent - see Information Section 9

Note: At least one withholding agent is required.

A payroll service is not a withholding agent.

Withholding agent's name	
Withholding agent's SSN	
Withholding agent's personal address	

10. Owners, General Partners, Corporate Officers, and Responsible Parties

Print the name, SSN, and address of all individuals who are owners, partners, officers, or responsible parties. Include additional sheets if necessary.

Individual name
SSN
Personal address
Individual name
SSN
Personal address

11. Signature

Note: This application must be signed by an owner, a partner, or a corporate officer listed above.

Signature	
Print name	
SSN	Date
Contact name	Phone
Email	

After your Business Tax Registration form has been processed, you will receive a tax permit number and Business eFile Number (BEN) letter in the mail. Information is available at www.iowa.gov/tax.

For Office Use Only

Information

Note: A return must be filed even if you had no activity or no tax due, or until you cancel your permit.

To apply for a license and/or permit not listed on this form, contact Taxpayer Services. See contact information below.

Section 1: Location Name/Address

All businesses must provide an FEIN except for:

- A sole proprietor who does not need a withholding permit.
- A single member LLC filing on individual income tax who does not need a withholding permit.

Section 3: Type of Ownership

- Sole proprietor is one person. Spouses cannot be registered as a sole proprietor.
- Individual single-member LLC is an LLC with only one member that does not elect to be treated as a corporation. Single-member LLC income is reported on the owner's income tax return.

Section 6: Sales Tax Permit - Consolidated Filers

- Consolidated returns may be filed by a retailer with more than one sales tax permit. To become consolidated, include a list of businesses, their locations, and sales tax permit numbers. Consolidated permit holders cannot file annually. All sales tax permits included in the consolidated account must have the same legal owner, SSN and/or FEIN. Automobile rental and hotel/motel permits cannot be consolidated.

• Household Hazardous Material (HHM) Permit

A permit must be obtained for each location selling HHM on a retail basis. Manufacturers/distributors that utilize independent agents to sell person to person at a consumer's home may purchase one permit at a fee of \$25 for the first \$3 million in sales. An additional \$100 fee is charged for each subsequent increment of \$3 million in sales. Common HHMs include: motor oil, filters, fuel additives, degreasers, waxes, polishes, solvents, and others. Not HHMs: detergents, soaps, or medications. For more information on product types and permit requirements visit SafeSmartSolutions.org

Fees are not prorated or refunded. Your proof of payment constitutes a permit pursuant to Iowa Code 455.7. Your permit is valid through June 30 and must be renewed by July 1. A renewal notice will be mailed to you. Permits will not be renewed until payment is received.

Section 9: Withholding Tax Registration

- Withholding agent: any person who is obligated to pay or has control of paying or does pay any Iowa wages. The term also includes anyone who is responsible for filing returns and remitting tax to the Department.
- Withholding agents are personally, individually, and corporately liable to the State of Iowa for withholding and paying money withheld. If a withholding agent fails to withhold and pay the required amount, that amount may be assessed against the withholding agent.

Questions? Contact Taxpayer Services

Phone: 515-281-3114 or 800-367-3388

Email: idr@iowa.gov

eFile & Pay: www.iowa.gov/tax

Register Online: www.iowa.gov/tax

Or submit this form by:

Fax: 515-281-3906, ATTN: Registration Services.

Mail: Registration Services
Iowa Department of Revenue
PO Box 10470
Des Moines, IA 50306-0470