

**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
A list of Iowa counties is available at <a href="https://tax.iowa.gov">https://tax.iowa.gov</a> . 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
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 (1120), S corporation (1120S), or partnership income return (1065)
<input type="checkbox"/>	Individual single-member LLC filing on individual income return (1040, Schedule C)
<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)**

This permit is for businesses making sales from an Iowa location.

**Start date** for selling at retail (MM/DD/YY) \_\_\_/\_\_\_/\_\_\_

**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)
<input type="checkbox"/>	One quarter only – If you make sales in <b>only</b> one quarter per year. January – March ___ April – June ___ July – September ___ October – December ___ If you make sales in more than one 3 month period, you must select one of the other filing frequencies.

**Sales related taxes and permits (check box if applicable)**

<input type="checkbox"/>	<b>Hotel/Motel (no fee)</b> Check this box if your business rents lodging to transient guests. Lodging includes a hotel, motel, inn, bed and breakfast, cabin, house, apartment, or other place with sleeping quarters.
<input type="checkbox"/>	<b>Automobile Rental Tax (no fee)</b> If you rent automobiles to customers, you must collect this tax. Automobile rental tax is always filed quarterly.
<input type="checkbox"/>	<b>Household Hazardous Material Permit (HHM) (fee)</b> 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 Sales Tax? See Information Section 6**

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

**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) \_\_\_/\_\_\_/\_\_\_

**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)**

This permit is for retailers located outside of Iowa making taxable sales in Iowa.

**Start date** for selling in Iowa (MM/DD/YY) \_\_\_/\_\_\_/\_\_\_

**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
<input type="checkbox"/>	One quarter only – If you make sales in <b>only</b> one quarter per year. January – March ___ April – June ___ July – September ___ October – December ___ If you make sales in more than one 3 month period, you must select one of the other filing frequencies.

**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) \_\_\_/\_\_\_/\_\_\_

**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	Title
SSN	
Personal address	

Individual name	Title
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 <https://tax.iowa.gov>.

**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**

**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](http://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.

**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. Attach a separate sheet. 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.

**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](mailto:idr@iowa.gov)

**eFile & Pay:** <https://tax.iowa.gov>

**Register Online:** <https://tax.iowa.gov>

**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