



1. Location Name/Address

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 https://tax.iowa.gov .		
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.

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

3. Type of Ownership (must check only one)

<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(1120), 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. 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

6. Signature

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

To qualify for a direct pay permit, this affidavit must be signed.

I hereby certify that during the last two years prior to application for this direct pay permit we have paid sales and use tax (excluding local option tax) to the Iowa Department of Revenue or to vendors in an amount averaging more than \$4,000 in a semi-monthly period.

Signature	
Print name	
SSN	Date

Contact name	Phone
Email	

Incomplete applications will delay processing.

Information

Qualified purchasers, users, and consumers of tangible personal property or enumerated services may remit tax owed directly to the Iowa Department of Revenue instead of paying the tax to the seller.

To qualify for a direct pay permit, the following criteria must be met:

- The applicant must be a purchaser, user, or consumer of tangible personal property or enumerated services.
- The applicant must have a sales and use tax liability on consumed goods and services of more than \$4,000 in a semi-monthly period.
- Local option sales tax should not be included in the tax base for determining qualification for a direct pay permit.
- The applicant may have more than one business location and can combine the sales and use tax liabilities of all locations to meet the \$4,000 requirement, if records are in a centralized location.
- If the applicant is combining locations, only one direct pay return for all of the locations must be filed.

Following are purchases or uses that do not qualify for direct pay:

- Taxes imposed on the sale, furnishing, or service of gas, electricity, water, heat, pay television service, or communication service.
- Sales tax on the rental receipts of qualifying rental motor vehicles.
- One-time registration fee on the sale or use of motor vehicles.
- One-time registration fee on the lease price of qualifying leased motor vehicles.

Remittance and reporting:

- All direct pay permit holders must file on a semi-monthly basis.
- Remittance begins the first quarter after the direct pay permit is issued.
- Returns must be filed using eFile & Pay.
- The tax must be remitted electronically.
- All local option sales tax must be reported and remitted at the same time as the sales and use taxes due for that tax period.

For Office Use Only

Electronic Payment Options

ePay (direct debit) through eFile & Pay. Enter your bank routing number, your bank account number, the date the amount should be taken from your account, and the amount to be paid. If it changes, simply enter the new information. Your bank may need the Iowa Department of Revenue’s ePay Bank Filter (Company-ID): 1421590141.

ACH Credit is originated and paid by the taxpayer. To use this option, first contact your bank to learn what ACH services it offers and the cost of these services. Your bank will need to use the record format used by the Iowa Department of Revenue.

To be approved for ACH Credit, complete the Iowa Authorization Agreement for Electronic Funds Transfer (form 92-116) from the Iowa Department of Revenue. For more information, email idreft@iowa.gov or call 800-338-4692.

Credit Card: A link to the credit card vendor is provided in eFile & Pay. Please note that the vendor charges a 2.5% convenience fee when you pay by credit card.

Questions? Contact Taxpayer Services

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

Email: idr@iowa.gov

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

Submit this form

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

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