

Incomplete applications will delay processing. It may take up to four to six weeks before you receive your direct pay letter.

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 _____
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

If your mailing address is different than the location of
your business, complete this section.

Name _____

Mailing Address _____

City _____ State _____ ZIP _____

Phone 1 _____ Ext _____

Phone 2 _____ Ext _____

Email _____

3. Type of Ownership (check one)

- Corporation
- Partnership
- Association
- Government
- Limited liability co (LLC) filing on corporation (1120),
S corp (1120S), or partnership income return (1065)
- Individual single-member LLC filing on individual
income return (1040, Schedule C)
- 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.
This application will not be accepted without a valid
signature.

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 _____

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.

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