

Apply online!!



Iowa Department of Revenue
www.state.ia.us/tax

Iowa Business Tax Registration

Go to www.state.ia.us/tax

If you are applying for more than one type of tax permit and the mailing addresses or responsible parties are different, attach a separate sheet listing the appropriate information. It may take up to six weeks before you receive your permit; however, you are allowed to conduct business as soon as you submit your application.

PLEASE TYPE OR PRINT LEGIBLY

I. PHYSICAL LOCATION NAME/ADDRESS

Federal Employer ID Number: _____
 (see info section 1)
 Social Security Number: _____
 Legal Name: _____
 Trade Name: _____
 Street Address (Not PO Box): _____
 City: _____ State: _____ Zip+4: _____
 County Name: _____ County Number: _____
 Phone 1: _____ Ext. _____
 Phone 2: _____ Ext. _____
Telephone Number Required

III. PREVIOUS OWNER

If you are purchasing this business, provide previous owner's name: _____

II. MAILING NAME/ADDRESS

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

Name: _____
 Mailing Address: _____
 City: _____ State: _____ Zip+4: _____
 Phone 1: _____ Ext. _____
 Phone 2: _____ Ext. _____

IV. TYPE OF OWNERSHIP (MUST check one)

- Sole Proprietor Partnership Corporation
 Association Government Limited Liability Co

Date Established: _____
 State in which Established: _____

V. RETAILER REGISTRATION

Calendar quarters in which business is operated:

- Entire year Jan.-March April-June
 July-Sept. Oct.-Dec.

Type of products or services to be sold: _____

Check this box if your business is a **hotel, motel, inn, or bed and breakfast.**

SALES TAX PERMIT (no fee)

File through eFile & Pay. See Web site for more information.

*Starting date for selling at retail: _____ (MM/DD/YY)

How much sales tax do you expect to collect?

- less than \$120 tax/year (File Annually)
 less than \$500 tax/month (File Quarterly)
 more than \$500 tax/month (File Monthly)
 more than \$5,000 tax/month (EFT required) (File Semi-Monthly)

If you have more than one location, do you want to file consolidated returns? _____

Number of locations to file consolidated: _____

See "INFORMATION" section on consolidated returns.

CONSUMER'S USE TAX (no fee): This is only for those who purchase taxable goods or services that you consume in Iowa and do not pay sales tax when the purchases are made.

*Starting date for making purchases: _____ (MM/DD/YY)

How much consumer's use tax do you think you will owe?

- less than \$120 tax/year (File Annually)
 more than \$120 tax/year (File Quarterly)

OUT-OF-STATE RETAILER'S USE TAX PERMIT (no fee): Retailers making taxable sales in Iowa from an out-of-state location must register to collect retailer's use tax. File through eFile & Pay. See Web site for more information.

*Starting date for selling at retail in Iowa: _____ (MM/DD/YY)

How much tax do you expect to collect?

- less than \$120 tax/year (File Annually)
 less than \$1,500 tax/month (File Quarterly)
 more than \$1,500 tax/month (File Monthly)

MOTOR VEHICLE RENTAL TAX (no fee)

If you rent motor vehicles to customers, you must collect this tax. Motor vehicle rental tax permit is always filed quarterly.

*Starting date for renting automobiles in Iowa: _____ (MM/DD/YY)

HOUSEHOLD HAZARDOUS MATERIAL PERMIT:

See "INFORMATION" section for explanation of HHM permits.

*Starting date for selling hazardous material: _____ (MM/DD/YY)

- Regular (\$25 fee) Special (\$125 fee or more)

VI. WITHHOLDING TAX REGISTRATION (no fee)

Complete this section if you have employees. File through eFile & Pay. See Web site for more information.

*Starting date for withholding Iowa income tax: _____ (MM/DD/YY)

How much Iowa income tax do you think you will be withholding?

Select a filing status:

- less than \$500 tax/month (File Quarterly)
 more than \$500 tax/month (File Monthly)
 more than \$10,000 tax/month (File Semi-Monthly) (EFT required)

See "INFORMATION" section for definition of withholding agent.

Withholding Agent's Name: _____

Social Security Number: _____

Address: _____

City, State, Zip: _____

VII. CORPORATION/PARTNERSHIP REGISTRATION

Complete this section only if you are registering to file corporation or partnership income tax returns.

*Starting date for doing business in Iowa: _____

If corporation, check type: _____ (MM/DD/YY)

- Regular S Corp UBIT
 Coop IC-DISC FSC

If partnership, check here:

If Limited Liability Company (LLC), check here:

Month in which the tax year ends: _____

Primary business activity: _____

VIII. OWNERS, GENERAL PARTNERS, CORPORATE OFFICERS AND RESPONSIBLE PARTIES

Print the names and Social Security Numbers of all. Attach additional sheets if necessary. If partnership, you must include two names and Social Security Numbers.

- Name: _____
SSN: _____
Name: _____
SSN: _____
Name: _____
SSN: _____
Name: _____
SSN: _____

IX. SIGNATURE

This application must be signed by the owner, one of the partners or one of the corporate officers listed above. A preparer's signature is not acceptable unless he/she is one of the owners or corporate officers.

Signature: _____
Print Name Here: _____
Social Security Number: _____
Date: _____

INCOMPLETE APPLICATIONS WILL DELAY PROCESSING.

Returns filed late are subject to penalties and interest.

Multiple delinquent filings can result in revocation of sales tax permit(s) and assessment of substantial bonds.

eFile & Pay: File and pay your Iowa withholding, sales, consumer's use, retailer's use and motor fuel taxes through eFile & Pay. Businesses that prepare tax returns for clients may want to register as "bulk filers." More information is available on our Web site at www.state.ia.us/tax

FOR OFFICE USE ONLY

COUNTY: _____
PERMIT NUMBER _____ FILER TYPE _____
BUS CLASS: _____ OWNER TYPE: _____
HOTEL/MOTEL: _____

INFORMATION

To apply for cigarette or tobacco licenses or any other permit not listed on this form, contact Taxpayer Services. Your application may be denied if you have any outstanding tax liability.

Section I: Location Name/Address

Federal Employer Identification Number: You must provide a FEIN if the owner of the business is a partnership, corporation, or government entity. If you are in the process of applying for a FEIN, write "applied for" on the FEIN line.

Section V: Retailer Registration

Consolidated Returns: Except for Automobile Rental and Hotel/Motel Tax permits, consolidated sales tax returns may be filed by a retailer who has more than one sales tax permit. Attach a list of businesses, their locations, and Iowa sales tax permit numbers. If you are adding a new location to a current consolidated account, include your current consolidated number.

Electronic Funds Transfer (EFT): Anyone may choose to remit tax electronically. Semi-monthly filers are required to use EFT.

Household Hazardous Material Permit

This permit must be obtained for each location selling household hazardous materials on a retail basis. Manufacturers and distributors that have independent agents selling door-to-door may purchase one permit fee of \$25 for the first \$3 million in sales of these materials. An additional \$100 fee is charged for each subsequent increment of \$3 million in sales. Fees are not prorated or refunded and must be renewed annually on July 1.

The most common household hazardous materials sold as defined by Iowa Code are motor oil and filters, fuels additives, degreasers, waxes, polishes, solvents, and stain removers with a petroleum base, petroleum-based fertilizers, and pesticides. It does not include laundry detergents, soaps, dishwashing compounds, chlorine bleach, personal care products, cosmetics and medications. For questions or a complete list, call 1-515-281-8941.

Section VI: Withholding Tax - Withholding Agent

A withholding agent is a person who has the authority to make wage payments or delegate the authority. It does not matter if he or she does the actual work of keeping records, preparing returns or writing checks.

A withholding agent is personally, individually and corporately liable to the State of Iowa for withholding and paying any money required to be withheld and paid. If a withholding agent fails to withhold and pay the required amount, that amount may be assessed against the withholding agent. A payroll service is not a withholding agent.

Mailing Address/Fax Number

Registration Services, Iowa Department of Revenue, P.O. Box 10465, Des Moines IA 50306-0465, or fax to 515/281-3906.

FOR ASSISTANCE...

Web site: www.state.ia.us/tax
Phone: 515/281-3114 (local and out of state)
or 1-800-367-3388 (Iowa, Omaha and Rock Island/Moline)
E-mail: idr@iowa.gov

IOWA COUNTIES AND COUNTY NUMBERS

Table with 4 columns listing Iowa counties and their corresponding county numbers, such as 01-ADAIR, 26-DAVIS, 51-JEFFERSON, 76-POCAHONTAS, etc.