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

# Iowa Business Tax Registration

Go to [www.state.ia.us/tax](http://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 Employee 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:

## 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)**  
 \*Starting date (MM/DD/YY) for selling at retail: \_\_\_\_\_  
 How much sales tax do you expect to collect?      Select a method of payment:  
 less than \$120 tax/year ..... check \_\_\_\_\_ or EFT \_\_\_\_\_  
 (File Annually)  
 less than \$500 tax/month ..... check \_\_\_\_\_ or EFT \_\_\_\_\_  
 (File Quarterly)  
 more than \$500 tax/month ..... check \_\_\_\_\_ or EFT \_\_\_\_\_  
 (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 (MM/DD/YY) for making purchases: \_\_\_\_\_  
 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)

## 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: \_\_\_\_\_

**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 use tax.**  
 \*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 taxes through eFile & Pay. Sales, use and motor fuel taxes are scheduled to be filed electronically in the near future. Businesses that prepare tax returns for clients may want to register as "bulk filers." The application and more information are available on our Web site.

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. If you use the EFT payment method, you will be sent additional information. Please Note: Withholding payments are made through the electronic system called eFile & Pay. Please see our Web site for more information.

**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 E-mail: idrf@idrf.state.ia.us
or call 1-800-367-3388 (Iowa, Omaha and Rock Island/Moline)
515/281-3114 (local and out of state)

**IOWA COUNTIES AND COUNTY NUMBERS**

Table with 4 columns listing Iowa counties and their corresponding numbers, including ADAIR, ADAMS, ALLAMAKEE, APPANOOSE, AUDUBON, BENTON, BLACK HAWK, BOONE, BREMER, BUCHANAN, BUENA VISTA, BUTLER, CALHOUN, CARRROLL, CASS, CEDAR, CERRO GORDO, CHEROKEE, CHICKASAW, CLARKE, CLAY, CLAYTON, CLINTON, CRAWFORD, DALLAS, DAVIS, DECATUR, DELAWARE, DES MOINES, DICKINSON, DUBUQUE, EMMET, FAYETTE, FLOYD, FRANKLIN, FREMONT, GREENE, GRUNDY, GUTHRIE, HAMILTON, HANCOCK, HARDIN, HARRISON, HENRY, HOWARD, HUMBOLDT, IDA, IOWA, JACKSON, JASPER, JEFFERSON, JOHNSON, JONES, KEOKUK, KOSSUTH, LEE, LINN, LOUISA, LUCAS, LYON, MADISON, MAHASKA, MARION, MARSHALL, MILLS, MITCHELL, MONONA, MONROE, MONTGOMERY, MUSCATINE, O'BRIEN, OSCEOLA, PAGE, PALO ALTO, PLYMOUTH, POCAHONTAS, POLK, POTTAWATTAMIE, POWESHIEK, RINGGOLD, SAC, SCOTT, SHELBY, SIOUX, STORY, TAMA, TAYLOR, UNION, VAN BUREN, WAPELLO, WARREN, WASHINGTON, WAYNE, WEBSTER, WINNEBAGO, WINNESHIEK, WOODBURY, WORTH, WRIGHT.