



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 number; 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: _____
Social Security Number: _____
Legal Name: (sole proprietors: fill in last name, first name)

Trade Name: (doing business as), if you have one

Street Address (Not PO Box): _____

City: _____ State: _____ Zip+4: _____

County Name: _____ County Number: _____

Daytime Phone: _____ Ext. _____

Phone 2: _____ Ext. _____

Fax Number: _____

Telephone Number Required

III. PREVIOUS OWNER

If purchasing an existing business, provide former owner's name:

II. MAILING ADDRESS

Complete if different from physical location.

Name: _____

Mailing Address: _____

City: _____ State: _____ Zip+4: _____

Phone 1: _____ Ext. _____

Phone 2: _____ Ext. _____

E-mail Address: _____

IV. TYPE OF OWNERSHIP (MUST check one)

Sole Proprietor Partnership Corporation

Association Government

Limited Liability Company (also check one box below)

Single member filing on owner's income tax return

Filing as partnership

Filing as corporation

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, bed and breakfast, or cabin with sleeping quarters.

SALES TAX PERMIT (no fee):

File through eFile & Pay. See our 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 (electronic payment 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 consumed in Iowa on which sales tax is not paid when the purchases are made. File through eFile & Pay. See our Web site for more information.

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 our 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)

AUTOMOBILE RENTAL TAX (no fee):

If you rent automobiles to customers, you must collect this tax. Automobile rental tax 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)

When you pay by check, you authorize the Department to convert your check to a one-time electronic banking transaction.

VI. WITHHOLDING TAX REGISTRATION (no fee)

Complete this section if you have employees. File through eFile & Pay. See our 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?

less than \$500 tax/month (file Quarterly)

more than \$500 tax/month (file Monthly)

more than \$10,000 tax/month (file Semi-monthly) (electronic payment required)

See "INFORMATION" section for definition of withholding agent.

Withholding Agent's Name: _____

Social Security Number: _____

Address: _____

City, State, Zip: _____

VII. CORPORATION / PARTNERSHIP / LLC REGISTRATION

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

Starting date for doing business in Iowa: _____
(MM/DD/YY)

If corporation, check type:

- 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 posting of substantial bonds.

eFile & Pay: File and pay your Iowa withholding, sales, consumer's use, retailer's use, corporate estimates, individual estimates, and motor fuel taxes through eFile & Pay. A return must be filed even if you had no activity or no tax due. Once your Business Tax Registration form has been processed, you will receive a tax permit number and Business eFile Number (BEN) letter in the mail. Businesses that prepare tax returns for clients may want to register as "bulk filers." Information is available at www.iowa.gov/tax

FOR OFFICE USE ONLY

COUNTY: _____

PERMIT NUMBER _____ FILER TYPE _____

BUS CLASS: _____ OWNER TYPE: _____

HOTEL/MOTEL: _____

INFORMATION

To apply for a license and/or permit not listed on this form, contact Taxpayer Services. See contact information below.

Section I: Physical Location Name / Address

- ◆ If a partnership, corporation, or government entity, provide a Federal Employer Identification Number (FEIN).
- ◆ If you are in the process of applying for a FEIN, write "applied for" on that line.

NOTE: Sole proprietors with employees need a FEIN.

Section V: Retailer Registration - Consolidated Filers

- ◆ Consolidated Returns: Filed by a retailer with more than one sales tax permit. *NOTE:* Automobile rental and hotel/motel permits cannot be consolidated.
- ◆ To become consolidated, attach a list of businesses, their locations, and sales tax permit numbers.
- ◆ To add a new location to a current consolidated account, include your consolidated permit number.

Electronic Payment:

- ◆ Options: ePay (free direct debit), ACH Credit, or credit card.
- ◆ Semi-monthly filers are required to pay electronically.

Household Hazardous Material Permit (HHM)

- ◆ Permit must be obtained for each location selling HHM on a retail basis.
- ◆ Manufacturers/distributors selling door-to-door may purchase one \$25 permit for the first \$3 million in sales.
- ◆ An additional \$100 fee is charged for each subsequent increment of \$3 million in sales.
- ◆ Fees are not prorated or refunded. Permits should be renewed annually by July 1. Permits will not be renewed until payment is received.
- ◆ Common HHM: Motor oil, filters, fuel additives, degreasers, waxes, polishes, solvents, fertilizers, and pesticides.
- ◆ Not HHM: Detergents, soaps, and medications.
- ◆ Questions? Contact Iowa Department of Natural Resources (DNR) at 515-281-5918.

Section VI: Withholding Tax Registration

- ◆ Withholding agent: Person who has authority to make wage payments or delegate that authority. Not necessarily the person who does the actual bookkeeping, return preparation, or check writing.
 - ◆ 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.
- NOTE:* A payroll service is not a withholding agent.

Questions?

- ◆ Phone: 515-281-3114 or 800-367-3388
- ◆ E-Mail: idr@iowa.gov

To Register

- ◆ If filing online or by fax, send payment to the mailing address below.
- ◆ Online at www.iowa.gov/tax
- ◆ Fax to: 515-281-3906, ATTN: Registration Services.
- ◆ Mail to: Registration Services, Iowa Department of Revenue, PO Box 10470, Des Moines, IA 50306-0470.

List of Iowa Counties and County Numbers

01-ADAIR	26-DAVIS	51-JEFFERSON	76-POCAHONTAS
02-ADAMS	27-DECATUR	52-JOHNSON	77-POLK
03-ALLAMAKEE	28-DELAWARE	53-JONES	78-POTTAWATTAMIE
04-APPANOOSE	29-DES MOINES	54-KEOKUK	79-POWESHIEK
05-AUDUBON	30-DICKINSON	55-KOSSUTH	80-RINGGOLD
06-BENTON	31-DUBUQUE	56-LEE	81-SAC
07-BLACK HAWK	32-EMMET	57-LINN	82-SCOTT
08-BOONE	33-FAYETTE	58-LOUISA	83-SHELBY
09-BREMER	34-FLOYD	59-LUCAS	84-SIOUX
10-BUCHANAN	35-FRANKLIN	60-LYON	85-STORY
11-BUENA VISTA	36-FREMONT	61-MADISON	86-TAMA
12-BUTLER	37-GREENE	62-MAHASKA	87-TAYLOR
13-CALHOUN	38-GRUNDY	63-MARION	88-UNION
14-CARROLL	39-GUTHRIE	64-MARSHALL	89-VAN BUREN
15-CASS	40-HAMILTON	65-MILLS	90-WAPELLO
16-CEDAR	41-HANCOCK	66-MITCHELL	91-WARREN
17-CERRO GORDO	42-HARDIN	67-MONONA	92-WASHINGTON
18-CHEROKEE	43-HARRISON	68-MONROE	93-WAYNE
19-CHICKASAW	44-HENRY	69-MONTGOMERY	94-WEBSTER
20-CLARKE	45-HOWARD	70-MUSCATINE	95-WINNEBAGO
21-CLAY	46-HUMBOLDT	71-O'BRIEN	96-WINNESHIEK
22-CLAYTON	47-IDA	72-OSCEOLA	97-WOODBURY
23-CLINTON	48-IOWA	73-PAGE	98-WORTH
24-CRAWFORD	49-JACKSON	74-PALO ALTO	99-WRIGHT
25-DALLAS	50-JASPER	75-PLYMOUTH	