



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 Print or Type 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:

\_\_\_\_\_

Tax Classes Statewide! Go to [www.state.ia.us/tax/](http://www.state.ia.us/tax/)

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. \_\_\_\_\_  
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, or bed and breakfast.

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: \_\_\_\_\_

How much tax do you expect to collect? (MM/DD/YY)

- 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)

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: \_\_\_\_\_  
Select a filing status: (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: \_\_\_\_\_
- 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.state.ia.us/tax/](http://www.state.ia.us/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 must be renewed annually on July 1.
- ◆ 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 at 515-281-8941.

**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.

**Mailing Address / Fax Number**

- ◆ Mail to: Registration Services, Iowa Department of Revenue, PO Box 10465, Des Moines, IA 50306-0465.
- ◆ Fax to: 515-281-3906, ATTN: Registration Services.

**Questions? Contact Taxpayer Services**

- ◆ Web site: [www.state.ia.us/tax/](http://www.state.ia.us/tax/)
- ◆ Phone: 515-281-3114 or 800-367-3388
- ◆ E-Mail: [idr@iowa.gov](mailto:idr@iowa.gov)

**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	