

Read the instructions page before filling out the application. If any information is incomplete or illegible, the form will be returned.

Registration Contacts

A registration contact is the individual authorized to discuss the business's registration form during the registration process. Designating a registration contact does not authorize that person to act on behalf of your business for other matters before the Department. The Department will not disclose tax information to a registration contact unless additional disclosure authorization has been obtained.

Registration Contact 1:

Last name: _____ First name: _____

Phone: _____ Email: _____

Registration Contact 2:

Last name: _____ First name: _____

Phone: _____ Email: _____

SECTION 1: Type of Ownership – Individual

Do not fill out section 2 if completing this section or the form will be returned.

- Sole proprietor
- Single-member limited liability company

SECTION 2: Type of Ownership – Business

Do not fill out this section if section 1 has been completed or the form will be returned.

- Corporation
- Partnership
- Association
- Government
- Limited liability company
- Limited liability partnership
- Estate or Trust
- Other (describe): _____

SECTION 3: Ownership Information

If ownership information is incomplete or illegible, the form will be returned.

NAICS Code: See the North American Industry Classification System for more information. Provide a code or description of your business: _____

Identification Number: All ownerships must provide either a social security number (SSN), individual taxpayer identification number (ITIN), or federal employer identification number (FEIN). If you have applied but not yet received a FEIN, write "applied for". A FEIN is required for a withholding account.

- Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN): _____
- Federal Employer Identification Number (FEIN): _____

Legal Name of Entity: For individuals, first and last name are required. For businesses, a legal name is required and a doing business as (DBA) is optional.

Last name: _____ First name: _____

Legal name: _____

Doing business as name: _____

For Office Use Only:



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Headquarters or Primary Address: If you do not have a headquarters address, enter the primary location.

Attention: _____

Address: _____

City: _____ State: _____ ZIP: _____

Headquarters or Primary Mailing Address: (Optional) Is there a different mailing address used for correspondences? If so, provide the address here.

Attention: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

Sales and Use Account Mailing Address: (Optional) Is there a separate mailing address related to the sales and use account? If so, provide the address here.

Attention: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

Income Tax Withholding Account Mailing Address: (Optional) Is there a separate mailing address related to the income tax withholding account? If so, provide the address here.

Attention: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

SECTION 4: Accounts or Permits Needed

Sales and Use Tax (For retailers required to collect and remit sales tax pursuant to Iowa Code sections 423.14A or 423.29.)

Start date for collecting sales and use tax: _____ You are required to file returns every tax period from this date forward until the account is cancelled.

What is your projected sales tax that will be collected per year? If section is left blank, your filing frequency will be File & Pay Monthly. For more information about filing frequencies see tax.iowa.gov.

Less than \$1,200 tax per year – File & Pay Annually

More than \$1,200 tax per year – File & Pay Monthly

Do you have a physical presence in Iowa?..... Yes No

- If Yes, is it the same address as your headquarters address? If no, complete the business location information below. See Instructions for more information.

Location address: _____ City: _____ State: _____ ZIP: _____

Will you have gross sales of \$100,000 or more? Yes No

Will you exclusively be a marketplace seller? Yes No

See Instructions for more information.



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Activities at the sales location. Check if applicable and see Instructions for more information.

- Hotel and Motel: **Filed monthly only.**
- Automobile Rental: **Filed monthly only.**
- Household Hazardous Material Permit (HHM).
 - Regular (\$25 fee)
 - Special (\$125 fee or more)

Include a payment with your HHM application. Make check payable to Iowa Department of Revenue. When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.

Income Tax Withholding (For employers or payers that are required to deduct and withhold Iowa income tax pursuant to Iowa Code section 422.16(1))

Start date for withholding: _____ You are required to file returns every tax period from this date forward until the account is cancelled.

What is the projected income tax being withheld per year? If section is left blank, your filing frequency will be File & Pay Quarterly. For more information about filing frequencies see tax.iowa.gov.

- Less than \$6,000 tax per year – File & Pay Quarterly
- \$6,000 - \$120,000 tax per year – File Quarterly/Pay Monthly
- More than \$120,000 tax per year – File Quarterly/Pay Semimonthly

Withholding contact (Required to be completed if registering for a withholding permit/account.) See Instructions for more information.

Last name: _____ First name: _____

SSN or ITIN: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

SECTION 5: Authorized Individuals (Required to be completed if your entity is listed in Section 2. Optional if your entity is listed in Section 1.) See Instructions for more information.

For more information or to add, alter, or revoke authorizations on file with the Department, see tax.iowa.gov.

Individual last name: _____ First name: _____

SSN or ITIN: _____ Phone: _____

Home address: _____

City: _____ State: _____ ZIP: _____ Email: _____

Does this person have the authority to receive confidential information about the entity and to act on behalf of the entity?

- Yes
- No (If no is selected, the Department will not disclose confidential tax information to this individual unless additional disclosure authorization has been obtained.)



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Individual last name: _____ First name: _____

SSN or ITIN: _____ Phone: _____

Home address: _____

City: _____ State: _____ ZIP: _____ Email: _____

Does this person have the authority to receive confidential information about the entity and to act on behalf of the entity?

- Yes
- No (If no is selected, the Department will not disclose confidential tax information to this individual unless additional disclosure authorization has been obtained.)

SECTION 6: Signature

This form must be signed by the owner or an authorized individual listed in section 5 above. I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this registration form, and, to the best of my knowledge and belief, it is true, correct, and complete. I declare that I am authorized to act on behalf of the taxpayer, and will only act within my authority. Signature must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted.

Signature: _____ Date: _____

Print name: _____ Phone: _____

Title: _____ Contact email: _____

The integrity and security of sending personal information via fax or email cannot be guaranteed. By submitting this form via fax or email, you agree to hold the Department harmless if a fax or an email results in third party access to the information

Submit this form by:

Fax: 515-281-3906

OR

Mail to: ATTN Registration Services
 Iowa Department of Revenue
 PO Box 10470
 Des Moines IA 50306-0470

Questions or Assistance:

Additional information can be found:

- On the Department website (tax.iowa.gov)
- By emailing the Department (idr@iowa.gov)
- By calling Taxpayer Services at (515) 281-3114 or (800) 367-3388



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Did you know? Creating a logon at GovConnectIowa is recommended to register for a new business. Otherwise, ensure to read and complete all pages of this form and either mail or fax it to the Department. If any information is incomplete or illegible, the form will be returned. **Depending on the ownership type, you will only need to complete either Section 1, or 2. All registrants must complete Section 3, 4, 5, and 6.**

SECTION 1: Type of Ownership – Individual

Sole proprietor: An unincorporated business owned by one person, that does not exist separately from the owner. Spouses cannot be registered as a sole proprietor. Note: An individual who pays wages to a household/domestic employee must obtain a Federal Employer Identification Number (FEIN) as a sole proprietor.

Single member limited liability company: These entities file business income on the Individual Income Tax Return (IA 1040), Schedule C.

SECTION 2: Type of Ownership – Business

Corporation: A person or group of people who incorporate by receiving a charter from their Secretary of State.

Partnership: Two or more persons join together to carry on a trade or business. Partners can be individuals, corporations, trusts, estates and other partnerships.

Association: Groups that are organized for civic or social purposes.

Government: City, county, state and federal entities or departments are in this category.

Limited liability company: An entity formed under state law by filing articles of organization as an LLC under Iowa Code Section 490A. The entities file the Business Income on an Iowa Corporate Income Return (IA 1120).

Limited liability partnership: A limited liability partnership (LLP) is formed under a state limited liability partnership law. The entities file the Business Income on a Partnership Income Tax Return (IA 1065).

Estate/Trust: A fiduciary filing on behalf of a decedent's estate, trust or bankruptcy estate.

Other: Other entity types including non-profit organizations, club, civic league, insurance company, religious organizations, business

league, charitable organization, chamber of commerce, or labor union.

SECTION 3: Ownership Information

If ownership information is incomplete or illegible, the form will be returned.

NAICS Code: NAICS stands for North American Industry Classification System. The Department requires NAICS codes for all business registrations. See the [North American Industry Classification System](#) for more information. Provide a code, keyword, or description of your business.

Identification Number: All ownerships must provide either a Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN), or Federal Employer Identification Number (FEIN) issued by the Internal Revenue Service (IRS). An ITIN is a 9-digit number issued to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, an SSN from the Social Security Administration (SSA). If you have applied but not yet received a FEIN, write "applied for". A FEIN must be provided to the Department once received by the IRS. A FEIN is required for a withholding account.

Legal Name of Entity: For individuals, first and last name are required. For businesses, a legal name is required and a doing business as (DBA) is optional.

Headquarters or Primary Address: If you do not have a headquarters address, enter the primary location. Headquarters or primary address is also known as the main office. It is considered a business's most important location that often houses departments that serve the company, like communications, human resources, legal, and accounting.

Primary Mailing Address: An optional primary mailing address is used for official business correspondence. The address could be a physical street address or a PO box address where you want to receive letters from the Department.

Sales and Use Account Mailing Address: An optional and additional mailing address used for specific sales and use-related correspondences.

Income Tax Withholding Account Mailing

Address: An optional and additional mailing address used for specific income tax withholding-related correspondences.

SECTION 4: Accounts or Permits Needed

By registering for an account and obtaining a business tax permit, you are being entrusted to collect money that does not belong to you. Failure to comply with your responsibilities within your account and as a permit holder may result in collection actions or cancellation.

Sales and Use Tax:

Start date is required and you are required to file returns every tax period from this date forward until the account is cancelled.

Select your projected sales and File & Pay frequency. If this section is left blank, your filing frequency will be defaulted to File & Pay Monthly.

Do you have a physical presence in Iowa?

Generally, a retailer with a physical presence in Iowa is any retailer that has any permanent or temporary place of business, employee or other representative, or property located in Iowa. See <https://tax.iowa.gov/remote-sellers> for more information.

All locations added will be filed on a single (consolidated) sales tax return. If your intention is to file multiple sales returns, you will need to add a separate sales account with the location on a separate sheet of paper.

Will you exclusively be a marketplace seller?

A marketplace seller is anyone that exclusively makes retail sales through any physical or electronic marketplace owned, operated, or controlled by a marketplace facilitator, even if such seller would not have been required to collect and remit sales and use tax had the sale not been made through such marketplace. If you only sell through a marketplace, learn more about whether you need an account at tax.iowa.gov/remote-sellers.

Activities at the sales location.

Hotel and Motel: Rents lodging to transient guests. Lodging includes a hotel, motel, inn, bed

and breakfast, cabin, house, apartment, or other place with sleeping quarters. Hotel and Motel are filed monthly only.

Automobile Rental: Rents automobiles to customers. Filed monthly only.

Household Hazardous Material Permit (HHM):

For each location selling HHM on a retail basis. See iowadnr.gov/hhm for more information. Manufacturers/distributors will purchase one permit at a fee of \$25 for the first \$3 million in HHM sales. An additional \$100 fee is charged for each subsequent increment of \$3 million in sales. Fees are not prorated or refunded. Proof of payment constitutes a permit pursuant to Iowa Code section 455F.7. Permits are valid through June 30 and must be renewed annually by July 1.

Income Tax Withholding:

For employers or payers that are required to deduct and withhold Iowa income tax pursuant to Iowa Code section 422.16(1)

Withholding contact: Required to be completed if registering for a withholding permit/account.

The withholding contact is authorized to receive confidential information and discuss the authorized withholding account, but cannot act on behalf of the taxpayer for any other purpose without additional authorization. The Department will not disclose any other tax information to a withholding contact unless additional disclosure authorization has been obtained.

SECTION 5: Authorized Individuals (Required to be completed if your entity is listed in Section 2. Optional if your entity is listed in Section 1.)

An authorized individual is a representative who has the authority to act on behalf of a taxpayer due to their pre-existing authority. This might include an entity officer, president, director, trustee, employee, etc. The individuals listed must be natural persons. Do not list another entity.

For more information or to add, alter, or revoke authorizations on file with the Department, see tax.iowa.gov.