



Department of Revenue

Iowa Income of Nonresidents Subject to Withholding

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**Annual Report of Purchases from Nonresidents of Agricultural
Commodities or Products with an Iowa Source**

For calendar year ending (MM/DD/YYYY): _____ (to be filed before April 1 of the following year)

Reporting company / Legal name: _____

Doing business as (DBA): _____

Address: _____

City: _____ State: _____ ZIP: _____ Phone: _____

Nonresident seller (Last, First, Middle Initial)	Home address (Street or P.O. Box) (City, State, ZIP)	Social Security Number (SSN)	County number for Iowa source	Total dollar payments made during the year

Iowa Income of Nonresidents Subject to Withholding Instructions

If a nonresident does not own or lease property in Iowa or have other nexus with Iowa as described in Iowa Administrative Code rule 701-307.4(6)"b"(5), items 3, 4, and 5, the nonresident is not subject to Iowa income tax on the income payments for agricultural commodities or products. The nonresident's income payments should not be included on the listing.

If a withholding agent is unable to obtain information for income payments on sales of agricultural items from the nonresident, the agent is not required to withhold. However, the agent must provide written evidence showing that an attempt was made to acquire all the information.

County number is the first one of the following that applies:

1. County where the nonresident owns real property or personal property.
2. County where the nonresident leased real property or personal property.

3. County where the nonresident has agricultural products stored or where livestock was located.
4. County where the nonresident was performing custom farming activities during the year.
5. County where the nonresident has other business activities in Iowa beyond mere sales activities.

Due date: Send this completed form to the Department on or before April 1 of the year following the year in which the income payment is made.

Send this form to:

Alcohol & Tax Compliance Division
Iowa Department of Revenue
PO Box 10456
Des Moines IA 50306-0456

Questions?

Contact Taxpayer Services at 515-281-3114, 800-367-3388, or idr@iowa.gov

Iowa Counties and County Numbers

| County Name & Number |
|----------------------|----------------------|----------------------|----------------------|----------------------|
| 01-Adair | 21-Clay | 41-Hancock | 61-Madison | 81-Sac |
| 02-Adams | 22-Clayton | 42-Hardin | 62-Mahaska | 82-Scott |
| 03-Allamakee | 23-Clinton | 43-Harrison | 63-Marion | 83-Shelby |
| 04-Appanoose | 24-Crawford | 44-Henry | 64-Marshall | 84-Sioux |
| 05-Audubon | 25-Dallas | 45-Howard | 65-Mills | 85-Story |
| 06-Benton | 26-Davis | 46-Humboldt | 66-Mitchell | 86-Tama |
| 07-Black Hawk | 27-Decatur | 47-Ida | 67-Monona | 87-Taylor |
| 08-Boone | 28-Delaware | 48-Iowa | 68-Monroe | 88-Union |
| 09-Bremer | 29-Des Moines | 49-Jackson | 69-Montgomery | 89-Van Buren |
| 10-Buchanan | 30-Dickinson | 50-Jasper | 70-Muscatine | 90-Wapello |
| 11-Buena Vista | 31-Dubuque | 51-Jefferson | 71-O'Brien | 91-Warren |
| 12-Butler | 32-Emmet | 52-Johnson | 72-Osceola | 92-Washington |
| 13-Calhoun | 33-Fayette | 53-Jones | 73-Page | 93-Wayne |
| 14-Carroll | 34-Floyd | 54-Keokuk | 74-Palo Alto | 94-Webster |
| 15-Cass | 35-Franklin | 55-Kossuth | 75-Plymouth | 95-Winnebago |
| 16-Cedar | 36-Fremont | 56-Lee | 76-Pocahontas | 96-Winneshiek |
| 17-Cerro Gordo | 37-Greene | 57-Linn | 77-Polk | 97-Woodbury |
| 18-Cherokee | 38-Grundy | 58-Louisa | 78-Pottawattamie | 98-Worth |
| 19-Chickasaw | 39-Guthrie | 59-Lucas | 79-Poweshiek | 99-Wright |
| 20-Clarke | 40-Hamilton | 60-Lyon | 80-Ringgold | |