



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: _____

Table with 5 columns: Nonresident seller (Last, first, middle initial), Home address (Street or PO Box) (City, State, ZIP), Social Security Number (SSN), County number for Iowa source, Total dollar payments made during the year. Contains 11 empty rows for data entry.

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 on income payments on sales of agricultural items from the nonresident, the agent is not required to withhold. The agent must provide written evidence showing 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 in the year.
5. County where the nonresident has other business activities in Iowa other than merely sales activities.

Due date: Send this completed form to the Department on or before April 1st 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	County Name & Number	County Name & Number	County Name & Number	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	