



Did you know? Creating a logon at GovConnectIowa is the recommended and fastest way to register a new business. Find the link and additional information at revenue.iowa.gov. Otherwise, read and complete all pages of this form and either mail or fax it to the Iowa Department of Revenue.

Read the instructions page before filling out the application. Incomplete or outdated forms will not be accepted. If any information is illegible, the form will be returned.

Registration Contacts

A registration contact is an 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 1A: Type of Ownership – Individual

Do not fill out section 1B if you are completing this section or the form will not be accepted.

- ☐ Sole proprietor
☐ Single-member limited liability company (individual-owned)

Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN): _____

SECTION 1B: Type of Ownership – Business

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

- | | |
|--------------------------------------|--|
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Limited liability company |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Limited liability partnership |
| <input type="checkbox"/> Association | <input type="checkbox"/> Estate or Trust |
| <input type="checkbox"/> Government | <input type="checkbox"/> Other (describe): _____ |

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.

SECTION 2: Ownership Information

NAICS Code: See the [North American Industry Classification System](http://www.census.gov/naics/) for more information. Provide a code or description of your business: _____

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

Address: _____

City: _____ State: _____ ZIP: _____

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

Attention (optional): _____

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 3: Accounts or Permits Needed

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

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

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

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

☐ \$1,200 or more in tax per year – File & Pay Monthly

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

- If yes, complete the business location information below.

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 the check payable to the 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 (required): _____ You are required to file returns every tax period from this date forward until the account is canceled.

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

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

Withholding contact (Required only if ownership type is a business in Section 1B. It is not required for sole proprietors 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 4: Authorized Individuals

Complete this section only if the business is an entity listed in Section 1B, to authorize individuals in addition to the person who signed this form, to act on behalf of the entity. Authorized individuals will have the authority to receive confidential information about the entity and act on behalf of the entity. The identification number can include the representative's SSN, ITIN, Preparer's Tax ID Number (PTIN), Centralized Authorization File (CAF), or Iowa Account Number (IAN). See Instructions for more information.

Individual last name: _____ First name: _____

Identification number (required): _____

ID type, check one: SSN/ITIN ☐ PTIN ☐ CAF ☐ IAN ☐

Home address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____



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Individual last name: _____ First name: _____

Identification number (required): _____

ID type, check one: SSN/ITIN ☐ PTIN ☐ CAF ☐ IAN ☐

Home address: _____

City: _____ State: _____ ZIP: _____

Phone: _____ Email: _____

For more information or to add, alter, or revoke authorizations on file with the Department, see revenue.iowa.gov.**SECTION 5: Signature**

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: _____ SSN or ITIN: _____

Title: _____ Phone: _____

Email: _____

To ensure secure processing, do not email forms to the Department. The integrity and security of sending personal information via fax cannot be guaranteed. By submitting this form via fax, you agree to hold the Department harmless if a fax 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
(revenue.iowa.gov)
- By calling Taxpayer Services at
(515) 281-3114 or (800) 367-3388 during
normal business hours



Did you know? Creating a logon at GovConnectIowa is the recommended and fastest way to register a new business. Find the link and additional information at revenue.iowa.gov. Otherwise, read and complete all pages of this form and either mail or fax it to the Department. Depending on the ownership type, you will only need to complete either **Section 1A or 2B**.

All registrants must complete Section 2, 3, and 5.

SECTION 1A: 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 individual-owned: These entities file business income on the federal Individual Income Tax Return 1040, Schedule C.

SECTION 1B: 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.

Limited liability partnership: A limited liability partnership (LLP) is formed under a state limited liability partnership law. The entities file the business income on the IA 1065 Iowa Partnership Return of Income (41-016).

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 2: 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 (naics.com/search) for more information. Provide a code, keyword, or description of your business.

Identification Number: All ownerships in Section 1A must provide either a Social Security Number (SSN), or Individual Taxpayer Identification Number (ITIN). All ownerships in Section 1B must provide a 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, a SSN from the Social Security Administration. 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 in Section 1A, first and last name are required. For businesses in Section 1B, a legal name is required and the doing business as (DBA) name 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. The GovConnectIowa access code will be sent to the headquarters address.

Headquarters or 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 correspondence.

Income Tax Withholding Account Mailing Address: An optional and additional mailing address used for specific income tax withholding-related correspondences.

SECTION 3: 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:

A start date is required and you are required to file returns every tax period from this date forward until the account is canceled. Even if \$0 in sales or use tax was collected, returns still must be filed.

Select your projected sales and use tax collection 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 revenue.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 tax 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 revenue.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): A permit is required for each location selling HHM on a retail basis. See iowadnr.gov/hhm for more information. Manufacturers/distributors may 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. 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 4: Authorized Individuals

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.

Sole proprietors and single member LLCs (individual-owned) who wish to authorize a person other than the owner to represent the business should complete an IA 2848 Iowa Department of Revenue Power of Attorney (14-101) for that person.

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