



Department of Revenue

**Iowa Business Tax Change**

Request for Change, Correction, or Copy of Tax Permit

revenue.iowa.gov

**Did you know?** You can log into GovConnectIowa to change your business account or tax type online. Don't have a GovConnectIowa account? Find the link and additional information at [revenue.iowa.gov](http://revenue.iowa.gov). Otherwise, complete this form and either mail or fax it to the Iowa Department of Revenue. Incomplete or outdated forms will not be accepted. If any information is illegible, the form will be returned.

**Ownership information (required):** Sole proprietorships or single member LLCs (individual-owned) require a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). All other entities require a Federal Employer Identification Number (FEIN).

Legal name: \_\_\_\_\_

Doing business as: \_\_\_\_\_

SSN or ITIN: \_\_\_\_\_

FEIN: \_\_\_\_\_

Headquarters or primary address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Changes requested, check all that apply and enter the applicable account ID (permit number).  
Include additional sheets as needed.

☐ Sales and Use Tax account ID (permit number): \_\_\_\_\_

Check if applicable:      Automobile Rental ☐      Household Hazardous Materials ☐  
   Hotel and Motel ☐

☐ Water Service Excise Tax account ID (permit number): \_\_\_\_\_☐ Income Tax Withholding account ID (permit number): \_\_\_\_\_☐ Fuel Tax account ID or license number: \_\_\_\_\_☐ Business Income Tax (Corporation, S Corporation, Partnership, PTE-C)**Section 1 - 9: Only complete sections that you need to change.****1. Change Legal Name**

If ownership is changing, all existing accounts or tax types must be cancelled. The newly named entity should reapply as accounts or tax types are not transferrable. For verification, Articles of Amendment or any supporting documentation must be included.

Current legal name: \_\_\_\_\_

New legal name: \_\_\_\_\_

Reason for change: \_\_\_\_\_

**2. Change "Doing Business As" Name**

Current "doing business as" name: \_\_\_\_\_

New "doing business as" name: \_\_\_\_\_

**3. Change Headquarters or Primary Address**

New headquarters or primary address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

For Office Use Only:



**4. Change Headquarters or Primary Mailing Address**

Headquarters or primary mailing address will be effective for all accounts associated with the entity. If you want a different mailing address for each account or tax type, fill out section 5.

New headquarters or primary mailing address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**5. Change Account Mailing Address**

New account mailing address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Check all that apply.

Sales and Use Tax ☐      Water Service Excise Tax ☐      Income Tax Withholding ☐  
 Fuel Tax ☐      Business Income Tax (Corporation, S Corporation, Partnership, PTE-C) ☐

**6. Change Permit Location Address** (Must be a physical address, do not use a PO Box.)

If you are moving to a new location, this may lead to a new sales account ID (permit number) being assigned to you. Include additional sheets as needed.

Location ID: \_\_\_\_\_  
 Prior location name: \_\_\_\_\_  
 New location name: \_\_\_\_\_  
 New location address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_  
 New start effective date: \_\_\_\_\_

NAICS Code: See the North American Industry Classification System ([naics.com/search](http://naics.com/search)) for more information. Provide a new code or description of your business: \_\_\_\_\_

**7. Change Filing Frequency**

For more information about filing frequencies, visit [revenue.iowa.gov](http://revenue.iowa.gov). Changes to and from an annual filing will be effective starting on January 1st. All other filing frequency changes are generally effective at the start of the next calendar quarter. You must continue to file returns until you receive a confirmation letter from us notifying you with the new effective date.

Sales and Use Tax account or tax type:

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

Income Tax Withholding account or tax type:

- ☐ 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

**8. Request Copy of a Permit Letter**

Check all that apply, enter the applicable account ID (permit number):

- ☐ Sales and Use Tax account ID (permit number): \_\_\_\_\_  
☐ Water Service Excise Tax account ID (permit number): \_\_\_\_\_  
☐ Income Tax Withholding account ID (permit number): \_\_\_\_\_  
☐ Fuel Tax account ID or license number: \_\_\_\_\_



\*2592033029999\*

**9. Add, Change, or Revoke Income Tax Withholding Contact**

You must have at least one Withholding Contact on your account at all times. If revoking a Withholding Contact, you must provide another Withholding Contact. (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.)

Type of change. Select one: Add ☐ Update ☐ Revoke ☐

Individual last name: \_\_\_\_\_ First name: \_\_\_\_\_

SSN or ITIN: \_\_\_\_\_

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Type of change. Select one: Add ☐ Update ☐ Revoke ☐

Individual last name: \_\_\_\_\_ First name: \_\_\_\_\_

SSN or ITIN: \_\_\_\_\_

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**10. Signature**

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this 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: \_\_\_\_\_

Contact name: \_\_\_\_\_ Contact 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 emailing the Department (idr@iowa.gov)
- By calling Taxpayer Services  
at 515-281-3114 or 800-367-3388



\*2592033039999\*