

Use this form to register as a web search portal or data center business to claim a sales or use tax exemption under Iowa Code section 423.3(92), (93), or (95), or a partial refund of sales and use tax under Iowa Code section 423.4(7) or (8).

If registration is approved, annual reports must be submitted on time to continue claiming exemptions under Iowa Code section 423.3(92), (93), or (95). Annual reports are due by January 31 for the prior calendar year. Use the Web Search Portal/Data Center Annual Report (78-014) to file the annual report.

**Read the instruction pages before filling out the application.** Incomplete forms will not be accepted. If any information is illegible, the form will be returned.

**SECTION 1: Ownership Information (Required)**

Corporation  
 Limited Liability Company  
 Other: \_\_\_\_\_

**Legal Name of Entity:** Enter the legal name of the entity requesting the exemption.

Legal Name: \_\_\_\_\_

Doing business as (optional): \_\_\_\_\_

Federal Employer Identification Number (FEIN): \_\_\_\_\_

**Headquarters Address:**

Address: \_\_\_\_\_

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

**Correspondence Mailing Address (Optional):** If you would like a separate mailing address used for correspondence, provide the address below. Correspondence will be sent to the headquarters address unless an optional headquarters mailing address is provided.

Attention (optional): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

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

**Data Center Physical Location Address:** Provide the location of the building that houses the data center or web search portal. If there are multiple locations, list them on a separate page and include with this form.

Attention: \_\_\_\_\_

Location address: \_\_\_\_\_

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

Is the business leasing real property at this location from a third party?

No       Yes

If the business is leasing real property, enter the third-party lessor's information here:

Attention: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

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

Is this property located entirely or in part within a city having a population of more than 30,000?

No       Yes

Was all new construction, including any addition, upon this location completed on or after June 6, 2025?

No       Yes

Date operations began in connection with the property. If operations began on separate dates due to new construction or an addition to existing property, submit a separate listing and provide an explanation for each separate date.

MM/DD/YYYY: \_\_\_\_\_

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

**SECTION 2: Business Information (Required)**

1. The business is registering as a web search portal or data center business as defined by (check one):
  - Iowa Code section 423.3(92) Exemption for a web search portal
  - Iowa Code section 423.3(93) Exemption for a web search portal
  - Iowa Code section 423.3(95) Exemption for a data center
  - Iowa Code section 423.4(7) Partial refund for a data center
  - Iowa Code section 423.4(8) Partial refund for a data center
2. Does the business have a physical location in Iowa that is at least 5,000 square feet in size (required to register as a data center under Iowa Code section 423.3(95) or 423.4(8))?  
 No       Yes
3. The business did or will make an investment in an Iowa physical location of (check one):
  - At least \$200 million within the first six years of operation in Iowa (Iowa Code section 423.3(92), (93), or (95))
  - At least \$136 million but less than \$200 million within the first six years of operation in Iowa (Iowa Code section 423.4(8))
  - At least \$10 million but less than \$136 million for new construction within the first six years of operation in Iowa (Iowa Code section 423.4(8))
  - At least \$5 million but less than \$136 million for rehabilitation of an existing facility within the first six years of operation in Iowa (Iowa Code section 423.4(8))
  - At least \$1 million but less than \$10 million for new construction within the first six years of operation in Iowa (Iowa Code section 423.4(7))
  - At least \$1 million but less than \$5 million for rehabilitation of an existing facility within the first six years of operation in Iowa (Iowa Code section 423.4(7))
4. Was or is the construction of the business facility in accordance with the sustainable design and construction standards as required by Iowa Administrative Code 661–Chapter 310 and established by the building code commissioner pursuant to Iowa Code section 103A.8B?  
 No       Yes
5. When did or will initiation of site preparation activities at the business facility begin?  
(MM/DD/YYYY): \_\_\_\_\_
6. If leasing real property at the business facility, when did or will the initial lease term begin?  
Enter NA if not leasing (MM/DD/YYYY): \_\_\_\_\_

7. Enter the name and address of the primary seller of electricity to the business facility:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

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

**SECTION 3: Authorized Individual**

Complete this section to authorize the individual signing 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 may 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

Address: \_\_\_\_\_

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

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

**SECTION 4: 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 act only 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:** 515-281-3756

**OR**

**Mailing Address:**

ATTN Field Audit  
Iowa Department of Revenue  
PO Box 10456  
Des Moines IA 50306-0456

**Questions or Assistance:**

Additional information can be found:

- On the Department website  
([revenue.iowa.gov](http://revenue.iowa.gov))
- By calling Taxpayer Services at  
(515) 281-3114 or (800) 367-3388 during  
normal business hours

## Web Search Portal/Data Center Registration Instructions

Read and complete all pages of this form and either mail or fax to the Department. **All registrants must complete all sections.**

### SECTION 1: Ownership Information

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

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

**Limited liability company:** An entity formed under state law by filing articles of organization as an LLC. If organized under Iowa law, an LLC is governed by Iowa Code Chapter 489.

**Other:** Enter the type of entity if it is not a corporation or limited liability company.

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

**Legal Name of Entity:** A legal name is required; the doing business as (DBA) name is optional.

**Data Center Physical Location Address:** Enter the physical location address for the building that houses the data center or web search portal. If the data center or web search portal is housed in multiple buildings with multiple addresses, list all addresses on separate paper and submit it with this form.

### SECTION 2: Business Information

Answer all questions to verify that the business qualifies for the applicable sales or use tax incentive.

“Site preparation activities” means actions that are taken prior to beginning construction or rehabilitation of the building that will house the data center and in preparation for the construction or rehabilitation. “Site preparation activities” include but are not limited to:

- grading and clearing of land,
- storing of construction equipment including temporary buildings and trailers for equipment storage and for construction offices,
- exploratory excavating and borings to assess the sustainability of a site,
- the clearing the site of existing vegetation, old buildings, or old equipment.

### SECTION 3: Authorized Individual

An authorized individual is a representative who has the authority to receive confidential information and act on behalf of a taxpayer for all tax types due to their pre-existing authority. This might include an entity officer, president, director, trustee, employee, etc. Do not list an entity.

For more information or to add, alter, or revoke authorizations on file with the Department, visit [revenue.iowa.gov](http://revenue.iowa.gov).