

Read the instructions page before filling out the application. If any information is incomplete or illegible, the form will be returned.

Registration Contacts

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

Do not fill out section 2 if completing this section or the form will be returned.

- ☐ Sole proprietor
☐ Single-member limited liability company

SECTION 2: Type of Ownership – Business

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

- | | |
|--------------------------------------|--|
| <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): _____ |

SECTION 3: Ownership Information

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

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

Identification Number: All ownerships must provide either a social security number (SSN), individual taxpayer identification number (ITIN), or 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.

- ☐ Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN): _____
☐ Federal Employer Identification Number (FEIN): _____

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

Address: _____

City: _____ State: _____ ZIP: _____

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

Attention: _____

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 4: Accounts or Permits Needed

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

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

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

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

☐ More than \$1,200 tax per year – File & Pay Monthly

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

- If Yes, is it the same address as your headquarters address? If no, complete the business location information below. See Instructions for more information.

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

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

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

Withholding contact (Required to be completed if 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 5: Authorized Individuals (Required to be completed if your entity is listed in Section 2. Optional if your entity is listed in Section 1.) See Instructions for more information.

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

Individual last name: _____ First name: _____

SSN or ITIN: _____ Phone: _____

Home address: _____

City: _____ State: _____ ZIP: _____ Email: _____

Does this person have the authority to receive confidential information about the entity and to act on behalf of the entity?

- ☐ Yes
- ☐ No (If no is selected, the Department will not disclose confidential tax information to this individual unless additional disclosure authorization has been obtained.)



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Individual last name: _____ First name: _____

SSN or ITIN: _____ Phone: _____

Home address: _____

City: _____ State: _____ ZIP: _____ Email: _____

Does this person have the authority to receive confidential information about the entity and to act on behalf of the entity?

☐ Yes

☐ No (If no is selected, the Department will not disclose confidential tax information to this individual unless additional disclosure authorization has been obtained.)
SECTION 6: Signature

This form must be signed by the owner or an authorized individual listed in section 5 above.

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: _____ Phone: _____

Title: _____ Contact email: _____

The integrity and security of sending personal information via fax or email cannot be guaranteed. By submitting this form via fax or email, you agree to hold the Department harmless if a fax or an email 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 (tax.iowa.gov)
- By emailing the Department (idr@iowa.gov)
- By calling Taxpayer Services at (515) 281-3114 or (800) 367-3388



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