

## **Information for Model 4 (Other) Streamlined Registrants Sellers Not Using a Certified System**

### **Requirements for Streamlined Registrants to File Returns in Iowa**

#### **Model 4 or “Other” Seller**

If you registered as a Model 4, or “Other” seller (not using a certified system), you can file:

- online through our Iowa eFile & Pay system or
- with the Iowa paper Streamlined return \*
- using the simplified electronic return (SER)\* in XML format – generally filed using CSP

#### **If Filing Through eFile & Pay**

**Payment Options:** ePay (free direct debit), credit card, or ACH Credit

A form to register to pay ACH Credit is available on our Web site. If you choose the SER you will also have the option of paying via ACH Debit.

**Filing Frequency:** All initial registrations default to **Monthly** however sellers can request to change the frequency based on how often sales tax returns are due based on the actual amount of sales.

The filing frequencies are:

**Annually:** If you remit less than \$120 tax a year, you will file one return for the calendar year.

**Quarterly:** If you remit more than \$120 but less than \$6,000 tax per year (\$30 - \$1,500 per quarter), you will file a quarterly return at the end of each calendar quarter.

**Monthly:** If you remit more than \$6,000 but less than \$60,000 tax per year (\$500 - \$5,000 per month), you will file deposits for each of the first two months of the calendar quarter; there is no monthly deposit for the third month of the quarter. For the third month, you will file the quarterly return with the payment for the balance of tax due for that quarter.

**Semi-Monthly:** If you remit more than \$60,000 tax a year (more than \$5,000 per month; more than \$2,500 semi-monthly), you are required to file deposits twice each month and a quarterly return electronically through eFile & Pay. The first deposit of the month is for the 1st through the 15th and is due by the 25th of the month. The second deposit is for the 16th through the end of the month and is due the 10th of the following month. A deposit is not required for the final semi-monthly period of each quarter. For that last semi-monthly period, a quarterly return is filed including totals for all three months of the quarter and it is due on the last day of the month following the end of the quarter.

**Return and Payment Due Dates:** Monthly deposits are due by the 20<sup>th</sup> of the month immediately following the tax period. Quarterly returns and payments are due by the 20<sup>th</sup> of the month immediately following the quarter end.

**Permit Number:** Use the Iowa-assigned **Retailer’s Use Tax Number**. This number is assigned after the Iowa Department of Revenue receives your registration from Streamlined registration. All model 4 registrations with Iowa sales will receive a letter with their Retailers Use number.

**Business eFile Number (BEN):** The BEN is required to access eFile & Pay. This number is assigned after the Iowa Department of Revenue receives your registration from Streamlined registration. All model 4 registrations with Iowa sales will receive a letter with their BEN.

## **If Filing Paper Returns**

**Payment Option:** check

**Filing Frequency:** monthly

**Return and Payment Due Dates:** Returns and payments are due no later than the 20<sup>th</sup> of the month immediately following the tax period

**Permit Number:** Use the Streamlined Permit Number assigned to you from the Streamlined Registration system. That number is 9-digit alpha/numeric, beginning with 'S'.

### **Iowa Sales Tax Rate**

The state sales tax rate in Iowa is 6%.

### **Local Option Sales Tax (not Retail Use)**

Most cities and unincorporated areas in Iowa have a 1% local option tax that is in addition to the state sales tax. Local option tax must be reported, broken down by county when using eFile & Pay or the paper Streamlined return. If you choose to use the SER, local option must be reported by FIPS code.\*

### **Iowa Department of Revenue Web Site Address**

<https://tax.iowa.gov>

### **Questions - Iowa Taxpayer Services**

Phone Number: (515) 281-8037 or (800) 367-3388

\* The Iowa Streamlined return, ACH Credit registration form, and local option rates and jurisdiction information are available on the IDR Web site: <https://tax.iowa.gov>. Payment Information is also available there.