

Information for Streamlined Registrants Model 1 and Model 2 Registrants

Thank you for registering to participate as a Streamlined retailer and to collect sales/use tax for the participating streamlined states. The purpose of the Streamlined sales tax initiative is to provide a standardized way for multi-state retailers to collect and remit sales/use tax for the various streamlined states. Information on when and how to remit are below.

If you registered as a Model 1 you will use a certified service provider – CSP, or if you registered as a Model 2 you will use a certified automated system – CAS. Your official start date will be determined when you sign up with a CSP or CAS. When you officially begin collecting tax for the Streamlined states, your filing requirements for Iowa will be as explained below. *If you are currently registered to collect sales/use tax in Iowa, you should continue to collect and remit tax as you have in the past until your streamlined start date is reached.*

Requirements for Streamlined registrants to file returns in Iowa:

- Since you registered as a model 1 or model 2 seller, Iowa expects you to file the Simplified Electronic Return (SER). This return is in XML format.* Returns will be required to be filed monthly.

- Payment can be made in the following three ways.
 - ACH debit (only if filing the SER.)*,
 - ACH credit. A form to register to pay using ACH credit is available on our web site.*
 - Iowa Streamlined Paper return with check.However, as a model 1 or model 2 seller, you are expected to pay electronically, either by ACH debit or ACH credit.

- Returns and payments are due no later than the 20th day of the month immediately following the tax period.

- Use the Streamlined Permit number assigned to you from the Streamlined Registration system to report. That number is nine digit alpha/numeric, beginning with ‘S’.

- Only one return per period is required per seller. This means if a streamlined seller has multiple retail locations in Iowa, only one return per month needs to be filed, showing the combined sales from all locations.

Iowa Sales Tax Rate

The state sales tax rate in Iowa is 6%.

Local Option Sales Tax

- 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

www.iowa.gov/tax/educate/SLST.html

Iowa SSTP Contact

Larry Paxton

Phone Number: (515) 281-8037

E-mail: larry.paxton@iowa.gov

* The Iowa Streamlined return, ACH credit registration form, and local option rates and jurisdiction information is available at the IDR web site. XML samples of the SER, Payment and Semi-annual Information Report will soon be available there.