



# Tax Matrix Request to Publish

100 Majestic Drive, Suite 400 ♦ Westby, WI 54667

Date Requested: 8/9/2018  
State: Iowa  
Contact: Tim Reilly  
Email: tim.reilly@iowa.gov

**Save Form as:**

- 2 character state abbreviation
- 4 digit year
- 2 digits for Version number, without "."
- TM for Tax Matrix

Examples:  
**SD201700TM** (publish version 2017.0)  
**SD201701TM** (publish version 2017.1)

**☒ Please Publish Online Taxability Matrix Version # 2018.0**

The following changes were made to this document:

- Taxability Treatment     Definition Treatment     Statute/Rule Cite Reference  
 Comments     Date Revised

Reference Number of changed items (may include a brief description of the change):

Any highlighted changes that are not explained below only represent additional explanations or additions of rule or code citations, and not changes in the Department's response.

60010 - Ancillary Services. It appears this was erroneously marked as exempt. There are exemptions that apply, but generally, these services are taxable.

Limited POA/AA 4.1 & 4.2 - It was erroneously indicated that the Department would accept these limited forms. The Department's rules for valid power of attorney forms are found in Rule 7.34, and all powers of attorney must contain the elements listed in subrule 7.34(2) to be valid. Pursuant to subrule 7.34(9), any other document may be submitted in place of the Department's prescribed form so long as the form contains the required information as stated in rule 7.34.

- Disclosed Practice 5.10.a - No
- Disclosed Practice 5.10.b - Yes
- Disclosed Practice 5.10.c - Yes

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The date published is the date SST Admin completed this request.