

2018 Iowa Tax Permits

In previous years, the DMAF has taken care of tax permits for all artists. Due to changes in Iowa's tax laws, **all artists are now required to individually apply for an Iowa Tax Permit**. The application is free, and can be accessed on following page: <https://tax.iowa.gov/iowa-sales-and-use-tax-guide#permit> . Choose the online or PDF application for the **Iowa Business Registration for Tax Permit form** under the "Sales Tax Permit Information" header.

*Please note that as you fill out the online form, you will not be able to return to the previous page to edit information after clicking "Save and Continue," so please fill the form out carefully. If you need to pause and continue the form at a later time, you can get a PIN number so that you may log in and return to your form later. You do NOT need a PIN if you can complete the form in one sitting.

Below is a guide for filling out the form.

BUSINESS INFORMATION:

- Legal Business Name: Your personal name.
- Business Trade Name: Your business's name. If you sell your work under your legal name and/or don't have an "also known as" name to list, leave this section blank
- Business Location, City, and Zip code: Your personal residence. Must be a street address, not a Post Office box.
- Location County:
 - Iowa residents – choose the county associated with your personal address.
 - Non-Iowa residents: select "Out of State – 00".
- Date business was established: If you do not know the exact date when you began selling your work, approximate a close guess.
- Primary Phone: Your preferred personal/business phone number.
- Primary Activity (Product/Service on paper form): Artwork

BUSINESS OWNERSHIP:

- Type of Business Ownership: Sole Proprietor OR Individual single-member LLC.

BUSINESS DETAILS:

- Social Security Number: Your personal SSN.
- Date which business was established: If you do not know the exact date when you began selling your work, approximate a close guess.
- State in which business was established: Your home state.

TAX REGISTRATION:

- Iowa Permit Type Needed:
 - Iowa Residents: Sales Tax Permit
 - Non-Iowa Residents and Non-U.S.A. Residents: Retailer's Use Tax
- Starting date for making sales in Iowa: MM-DD-YY (first day of the Festival. Example: 06-22-18)
- How much use tax do you expect to owe (applies to **both** Sales Tax Permit and Retailer's Use Tax applications):
Annually – collect less than \$120 tax/year.

Use the green question mark boxes on the form for help.

If you have further questions, call the Iowa Department of Revenue at (515) 281-3114 or 1-800-367-3388.