

**423.41 Books — examination.**

Every retailer required or authorized to collect taxes imposed by [this chapter](#) and every person using in this state tangible personal property, specified digital products, services, or the product of services shall keep records, receipts, invoices, and other pertinent papers as the director shall require, in the form that the director shall require, for as long as the director has the authority to examine and determine tax due. The director or any duly authorized agent of the department may examine the books, papers, records, and equipment of any person selling tangible personal property, specified digital products, or services or liable for the tax imposed by [this chapter](#), and investigate the character of the business of any person in order to verify the accuracy of any return made, or if a return was not made by the person, ascertain and determine the amount due under [this chapter](#). These books, papers, and records shall be made available within this state for examination upon reasonable notice when the director deems it advisable and so orders. If the taxpayer maintains any records in an electronic format, the taxpayer shall comply with reasonable requests by the director or the director's authorized agents to provide those electronic records in a standard record format. The preceding requirements shall likewise apply to users and persons furnishing services enumerated in [section 423.2](#).

[2003 Acts, 1st Ex, ch 2, §134, 205; 2007 Acts, ch 186, §23; 2018 Acts, ch 1161, §221, 229](#)

Referred to in [§99G.30A, 321.105A, 423.33, 423.45, 423.57, 423A.6, 423B.6, 423C.4, 423D.4, 423G.5](#)