Analysis, p. 1

REVENUE DEPARTMENT[701]

Created by 1986 Iowa Acts, chapter 1245.

TITLE I ADMINISTRATION

CHAPTER 1 CONVERSION CHART

CHAPTER 2 Reserved

CHAPTER 3

VOLUNTARY DISCLOSURE PROGRAM

3.1(421,422,423) Voluntary disclosure program

CHAPTER 4

Reserved

CHAPTER 5

PUBLIC RECORDS AND FAIR INFORMATION PRACTICES

- 5.1(17A,22,421,422) Definitions
- 5.2(17A,22,421,422) Statement of policy
- 5.3(17A,22,421,422) Requests for public records
- 5.4(17A,22,421,422) Access to confidential records
- 5.5(17A,22,421,422) Requests for treatment of a record as a confidential record and its withholding from examination
- 5.6(17A,22,421,422) Consensual disclosure of confidential records
- 5.7(17A,22,421,422) Tax information disclosure designation
- 5.8(17A,22,421,422) Disclosures without the consent of the subject
- 5.9(17A,22,421,422) Release to subject or owner of record
- 5.10(17A,22,421,422) Personally identifiable information collected and stored by the department
- 5.11(17A,22,421,422) Retention of submitted documents
- 5.12(17A,22,421,422) Limited applicability

CHAPTER 6

ORGANIZATION

- 6.1(17A) Establishment of the department
- 6.2(17A) Mission
- 6.3(17A) Office
- 6.4(17A) Department Internet website
- 6.5(17A) Organization of the department

CHAPTER 7

APPEALS, TAXPAYER REPRESENTATION, AND OTHER ADMINISTRATIVE PROCEDURES

- 7.1(421,17A) Applicability and scope of rules
- 7.2(421,17A) Definitions
- 7.3(17A) How to submit an appeal, petition or related documents; service
- 7.4(17A) Time requirements for filings
- 7.5(17A) Form and style of documents
- 7.6(17A,22,421,422) Authorized representatives—powers of attorney and representative certifications
- 7.7(17A) Docket
- 7.8(17A) Identifying details, requests for redaction
- 7.9(17A) Appeals

7.10(17A)	Resolution of tax liability
7.11(17A)	Informal stage of the appeals process
7.12(17A,421)	Dismissal of appeals
7.13(17A,421)	Expedited hearings and demands to waive informal proceedings
7.14(17A)	Answer
7.15(17A)	Subpoenas
7.16(17A)	Commencement of contested case proceedings
7.17(17A)	Discovery
7.18(17A)	Prehearing conference
7.19(17A)	Contested case proceedings
7.20(17A)	Interventions
7.21(17A)	Record and transcript
7.22(17A)	Application for rehearing
7.23(17A)	Ex parte communications and disqualification
7.24(17A)	Declaratory order—in general
7.25(17A)	Department procedure for rule making
7.26(17A)	Public inquiries on rule making and the rule-making records
7.27(17A)	Criticism of rules
7.28(17A)	Waiver of certain department rules
7.29(17A)	Petition for rule making
7.30(9C,91C)	Procedure for nonlocal business entity bond forfeitures
7.31(421)	Abatement of unpaid tax
7.32(421)	Time and place of taxpayer interviews
7.33(421)	Mailing to the last-known address or personal delivery of notices of assessment and refund denial letters
7.34	Reserved
7.35(421)	Taxpayer designation of tax type and period to which voluntary payments are to be applied
7.36(421)	Tax return preparers
7.37(441)	Appeals of director's rejection of assessor appointment or reappointment
7.38(441)	Appeals and hearings regarding the director's intent to remove a member of the board of review
7.39(17A)	Licenses

FORMS AND COMMUNICATIONS

8.1(17A,421)	Definitions
0.0(1.5.1.10.1)	D

- 8.2(17A,421) Department forms
- 8.3(17A,421) Substitute forms
- 8.4(17A) Description of forms
- 8.5(422) Electronic filing of Iowa income tax returns
- 8.6(421) Electing to receive communications in electronic format in lieu of paper
- 8.7(422,533) Mandatory electronic filing for certain taxpayers

CHAPTER 9

Reserved

CHAPTER 10

INTEREST, PENALTY, EXCEPTIONS TO PENALTY, AND JEOPARDY ASSESSMENTS

- 10.1(421) Definitions
- 10.2(421) Interest
- 10.3(422,423,450,452A) Interest on refunds and unpaid tax
- 10.4(421) Frivolous return penalty

10.5(421)	Improper receipt of credit, refund, exemption, reimbursement, rebate, or other payment or benefit
10.6(421)	Penalties
10.7(421)	Waiver of penalty
10.8(421)	Tax return extension in disaster areas
10.9(421)	Failure to file penalty
10.10 to 10.19	Reserved
10.20 to 10.29	RETAIL SALES Reserved
10.20 10 10.27	Reserved
	USE
10.30 to 10.39	Reserved
	INDIVIDUAL INCOME
10.40 to 10.49	Reserved
10.50 to 10.55	WITHHOLDING
10.50 10 10.55	Reserved
	CORPORATE
10.56 to 10.65	Reserved
	FINANCIAL INSTITUTIONS
10.66 to 10.70	Reserved
10.71(452.4)	MOTOR FUEL
10.71(452A)	Penalty and enforcement provisions Interest
10.72(452A) 10.73 to 10.75	Reserved
10.75 10 10.75	Keservea
	CIGARETTES AND TOBACCO
10.76(453A)	Penalties
10.77(453A)	Interest
10.78	Reserved
10.79(453A)	Request for statutory exception to penalty
10.80 to 10.84	Reserved
	INHERITANCE
10.85 to 10.89	Reserved
10.00 / 10.05	IOWA ESTATE
10.90 to 10.95	Reserved
	GENERATION SKIPPING
10.96 to 10.100	Reserved
	FIDUCIARY INCOME
10.101 to 10.109	Reserved
101101 00 101109	
10.110 . 10.114	HOTEL AND MOTEL
10.110 to 10.114	Reserved
	ALL TAXES
10.115(421)	Application of payments to penalty, interest, and then tax due for payments made
	on or after January 1, 1995, unless otherwise designated by the taxpayer
	JEOPARDY ASSESSMENTS
10.116(422,453B)	Jeopardy assessments
10.117(422,453B)	Procedure for posting bond
10.118(422,453B)	
10.110(722,733D)	

- 10.119(422,453B)
 Amount of bond

 10.120(422,453B)
 Posting of bond

 10.121(422,453B)
 Order

 10.122(422,453B)
 Director's order

 10.123(422,453B)
 Type of bond

 10.124(422,453B)
 Form of surety bond

 10.124(422,453B)
 Form of surety bond
- 10.125(422,453B) Duration of the bond
- 10.126(422,453B) Exoneration of the bond

ADMINISTRATION

- 11.1(422,423) Definitions
- 11.2(422,423) Statute of limitations
- 11.3(422,423) Credentials and receipts
- 11.4(422,423) Retailers required to keep records
- 11.5(422,423) Audit of records
- 11.6(422,423) Billings
- 11.7(422,423) Collections
- 11.8(422,423) No property exempt from distress and sale
- 11.9(422,423) Information confidential
- 11.10(423) Bonding procedure

CHAPTERS 12 to 19 Reserved

CHAPTER 20

FILING AND EXTENSION OF TAX LIENS

AND CHARGING OFF UNCOLLECTIBLE TAX ACCOUNTS

- 20.1(422,423) Definitions
- 20.2(422,423) Lien attaches
- 20.3(422,423) Purpose of filing
- 20.4(422,423) Place of filing
- 20.5(422,423) Time of filing
- 20.6(422,423) Period of lien
- 20.7(422,423) Fees

CHAPTER 21

FEDERAL OFFSET FOR IOWA INCOME TAX OBLIGATIONS

- 21.1(421,26USC6402) Purpose and general application of offset of a federal tax overpayment to collect an Iowa income tax obligation
- 21.2(421,26USC6402) Definitions
- 21.3(421,26USC6402) Prerequisites for requesting a federal offset
- 21.4(421,26USC6402) Procedure after submission of evidence
- 21.5(421,26USC6402) Notice by Iowa to the Secretary to request federal offset
- 21.6(421,26USC6402) Erroneous payments to Iowa
- 21.7(421,26USC6402) Correcting and updating notice to the Secretary

CHAPTER 22

COLLECTION OF DEBTS OWED THE STATE

OF IOWA OR A STATE AGENCY

- 22.1(421) Definitions
- 22.2(421) Scope and purpose
- 22.3(421) Participation guidelines

- 22.4(421) Duties of the agency
- 22.5(421) Duties of the department—performance of collection
- 22.6(421) Payment of collected amounts
- 22.7(421) Reimbursement for collection of liabilities
- 22.8(421) Confidentiality of information
- 22.9(421) Subpoena of records from public or private utility companies

DEBT COLLECTION AND SELLING OF PROPERTY TO COLLECT DELINQUENT DEBTS

- 23.1(421,422,626,642) Definitions
- 23.2(421,422,626,642) Sale of property
- 23.3(421,422,626,642) Means of sale

CHAPTER 24

LICENSE SANCTIONS FOR COLLECTION OF DEBTS OWED THE STATE OF IOWA OR A STATE AGENCY

- 24.1(272D) Definitions
- 24.2(272D) Purpose and use
- 24.3(272D) Challenge to issuance of certificate of noncompliance
- 24.4(272D) Use of information
- 24.5(272D) Notice to person of potential sanction of license
- 24.6(272D) Conference
- 24.7(272D) Issuance of certificate of noncompliance
- 24.8(272D) Stay of certificate of noncompliance
- 24.9(272D) Written agreements
- 24.10(272D) Decision of the unit
- 24.11(272D) Withdrawal of certificate of noncompliance
- 24.12(272D) Certificate of noncompliance to licensing authority
- 24.13(272D) Requirements of the licensing authority
- 24.14(272D) District court hearing

CHAPTER 25

CHALLENGES TO ADMINISTRATIVE LEVIES AND PUBLICATION OF NAMES OF DEBTORS

- 25.1(421) Definitions
- 25.2(421) Administrative levies
- 25.3(421) Challenges to administrative levies
- 25.4(421) Form and time of challenge
- 25.5(421) Issues that may be raised
- 25.6(421) Review of challenge
- 25.7(421) Actions where there is a mistake of fact
- 25.8(421) Action if there is not a mistake of fact
- 25.9 to 25.15 Reserved
- 25.16(421) List for publication
- 25.17(421) Names to be published
- 25.18(421) Release of information

CHAPTERS 26 to 99 Reserved

TITLE II PROPERTY TAX

CHAPTER 100 COLLECTION OF PROPERTY TAX

100.1	(441)) Tax	vear

- 100.2(445) Partial payment of tax
- 100.3(445) When delinquent
- 100.4(446) Payment of subsequent year taxes by purchaser
- 100.5(428,433,434,437,437A,438,85GA,SF451) Central assessment confidentiality
- 100.6(446) Tax sale
- 100.7(445) Refund of tax
- 100.8(614) Delinquent property taxes

CHAPTER 101

REPLACEMENT TAX AND STATEWIDE PROPERTY TAX

DIVISION I

REPLACEMENT TAX

- 101.1(437A) Who must file return
- 101.2(437A) Time and place for filing return
- 101.3(437A) Form for filing
- 101.4(437A) Payment of tax
- 101.5(437A) Statute of limitations
- 101.6(437A) Billings
- 101.7(437A) Refunds
- 101.8(437A) Abatement of tax
- 101.9(437A) Taxpayers required to keep records
- 101.10(437A) Credentials
- 101.11(437A) Audit of records
- 101.12(437A) Collections/reimbursements
- 101.13(437A) Information confidential

DIVISION II

STATEWIDE PROPERTY TAX

- 101.14(437A) Who must file return
- 101.15(437A) Time and place for filing return
- 101.16(437A) Form for filing
- 101.17(437A) Payment of tax
- 101.18(437A) Statute of limitations
- 101.19(437A) Billings
- 101.20(437A) Refunds
- 101.21(437A) Abatement of tax
- 101.22(437A) Taxpayers required to keep records
- 101.23(437A) Credentials
- 101.24(437A) Audit of records

CHAPTER 102

ASSESSMENT PRACTICES AND EQUALIZATION

102.1(405,427A,428,441,499B)Classification of real estate102.2(421,428,441)Assessment and valuation of real estate102.3(421,428,441)Valuation of agricultural real estate102.4(421,428,441)Valuation of residential real estate102.5(421,428,441)Valuation of commercial real estate102.6(421,428,441)Valuation of industrial land and buildings

102 7(421 427A 428 441)	Valuation of industrial machinery
102./(+21,+2/1,+20,++1)	valuation of industrial machinery

- 102.8(428,441) Abstract of assessment
- 102.9(428,441) Reconciliation report
- 102.10(421) Assessment/sales ratio study
- 102.11(441) Equalization of assessments by class of property
- 102.12(441) Determination of aggregate actual values
- 102.13(441) Tentative equalization notices
- 102.14(441) Hearings before the department
- 102.15(441) Final equalization order and appeals
- 102.16(441) Alternative method of implementing equalization orders
- 102.17(441) Special session of boards of review
- 102.18(441) Judgment of assessors and local boards of review
- 102.19(441) Conference boards
- 102.20(441) Board of review
- 102.21 Reserved
- 102.22(428,441) Assessors
- 102.23 Reserved
- 102.24(421,428,441) Valuation of dual classification property
- 102.25(441,443) Omitted assessments
- 102.26(441) Assessor compliance
- 102.27(441) Assessor shall not assess own property
- 102.28(441) Special counsel
- 102.29(441) Application of two-tier assessment limitation

EXAMINATION AND CERTIFICATION OF ASSESSORS AND DEPUTY ASSESSORS

- 103.1(441) Application for examination
- 103.2(441) Examinations
- 103.3(441) Eligibility requirements to take the examination
- 103.4(441) Appraisal-related experience
- 103.5(441) Regular certification
- 103.6(441) Temporary certification
- 103.7 Reserved
- 103.8(441) Deputy assessors—regular certification
- 103.9 Reserved
- 103.10(441) Appointment of deputy assessors
- 103.11(441) Special examinations
- 103.12(441) Register of eligible candidates
- 103.13(441) Course of study for provisional appointees
- 103.14(441) Examining board
- 103.15(441) Appointment of assessor
- 103.16(441) Reappointment of assessor
- 103.17(441) Removal of assessor
- 103.18(421,441) Courses offered by the department of revenue

CHAPTER 104

PROPERTY TAX CREDIT AND RENT REIMBURSEMENT

- 104.1(425) Eligible claimants
- 104.2(425) Separate homesteads—husband and wife property tax credit
- 104.3(425) Dual claims
- 104.4(425) Multipurpose building
- 104.5(425) Multidwelling

104.6(425)	Income
104.7(425)	Joint tenancy
104.8(425)	Amended claim
104.9(425)	Simultaneous homesteads
104.10(425)	Confidential information
104.11(425)	Mobile, modular, and manufactured homes
104.12(425)	Totally disabled
104.13(425)	Nursing homes
104.14(425)	Household
104.15(425)	Homestead
104.16(425)	Household income
104.17(425)	Timely filing of claims
104.18(425)	Separate homestead—husband and wife rent reimbursements
104.19(425)	Gross rent/rent constituting property taxes paid
104.20(425)	Leased land
104.21(425)	Property: taxable status
104.22(425)	Special assessments
104.23(425)	Suspended, delinquent, or canceled taxes
104.24(425)	Income: spouse
104.25(425)	Common law marriage
104.26	Reserved
104.27(425)	Special assessment credit
104.28(425)	Credit applied
104.29(425)	Deceased claimant
104.30(425)	Audit of claim
104.31(425)	Extension of time for filing a claim
104.32(425)	Annual adjustment factor

- 104.33(425) Proration of claims
- 104.34(425) Unreasonable hardship
- 104.35(425) Transition period

MOBILE, MODULAR, AND MANUFACTURED HOME TAX

- 105.1(435) Definitions
- 105.2(435) Movement of home to another county
- 105.3(435) Sale of home
- 105.4(435) Reduced tax rate
- 105.5(435) Taxation—real estate
- 105.6(435) Taxation—square footage
- 105.7(435) Audit by department of revenue
- 105.8(435) Collection of tax

CHAPTER 106

DETERMINATION OF VALUE OF RAILROAD COMPANIES

- 106.1(434) Definitions of terms
- 106.2(434) Filing of annual reports
- 106.3(434) Comparable sales
- 106.4(434) Stock and debt approach to unit value
- 106.5(434) Income capitalization approach to unit value
- 106.6(434) Cost approach to unit value
- 106.7(434) Correlation

106.8(434)Allocation of unit value to state106.9(434)Exclusions

CHAPTER 107

DETERMINATION OF VALUE OF UTILITY COMPANIES

- 107.1(428,433,437,438) Definition of terms
- 107.2(428,433,437,438) Filing of annual reports
- 107.3(428,433,437,438) Comparable sales
- 107.4(428,433,437,438) Stock and debt approach to unit value
- 107.5(428,433,437,438) Income capitalization approach to unit value
- 107.6(428,433,437,438) Cost approach to unit value
- 107.7(428,433,437,438) Correlation
- 107.8(428,433,437,438) Allocation of unit value to state

CHAPTER 108

REPLACEMENT TAX AND STATEWIDE PROPERTY TAX ON RATE-REGULATED WATER UTILITIES

REPLACEMENT TAX

- 108.1(437B) Who must file return
- 108.2(437B) Time and place for filing return
- 108.3(437B) Form for filing
- 108.4(437B) Payment of tax
- 108.5(437B) Statute of limitations
- 108.6(437B) Billings
- 108.7(437B) Refunds
- 108.8(437B) Abatement of tax
- 108.9(437B) Taxpayers required to keep records
- 108.10(437B) Credentials
- 108.11(437B) Audit of records
- 108.12(437B) Information confidential

STATEWIDE PROPERTY TAX

- 108.13(437B) Who must file return
- 108.14(437B) Time and place for filing return
- 108.15(437B) Form for filing
- 108.16(437B) Payment of tax
- 108.17(437B) Statute of limitations
- 108.18(437B) Billings
- 108.19(437B) Refunds
- 108.20(437B) Abatement of tax
- 108.21(437B) Taxpayers required to keep records
- 108.22(437B) Credentials
- 108.23(437B) Audit of records

CHAPTER 109

REAL ESTATE TRANSFER TAX AND DECLARATIONS OF VALUE

109.1(428A) Real estate transfer tax: Responsibility of county recorders

- 109.2(428A) Taxable status of real estate transfers
- 109.3(428A) Declarations of value: Responsibility of county recorders and city and county assessors
- 109.4(428A) Certain transfers of agricultural realty
- 109.5(428A) Form completion and filing requirements
- 109.6(428A) Public access to declarations of value

PROPERTY TAX CREDITS AND EXEMPTIONS

110.1(425)	Homestead tax credit
110.2(22,35,426A)	Military service tax exemption
110.3(427)	Pollution control and recycling property tax exemption
110.4(427)	Low-rent housing for the elderly and persons with disabilities
110.5(427)	Speculative shell buildings
110.6(427B)	Industrial property tax exemption
110.7(427B)	Assessment of computers and industrial machinery and equipment
110.8(404)	Urban revitalization partial exemption
110.9(427C,441)	Forest and fruit-tree reservations
110.10(427B)	Underground storage tanks
110.11(425A)	Family farm tax credit
110.12(427)	Methane gas conversion property
110.13(427B,476B)	Wind energy conversion property
110.14(427)	Mobile home park storm shelter
110.15(427)	Barn and one-room schoolhouse preservation
110.16(426)	Agricultural land tax credit
110.17(427)	Indian housing property
110.18(427)	Property used in value-added agricultural product operations
110.19(427)	Dwelling unit property within certain cities
110.20(427)	Nursing facilities
110.21(368)	Annexation of property by a city
110.22(427)	Port authority
110.23(427A)	Concrete batch plants and hot mix asphalt facilities
110.24(427)	Airport property
110.25(427A)	Car wash equipment
110.26(427)	Web search portal and data center business property
110.27(427)	Privately owned libraries and art galleries
110.28(404B)	Disaster revitalization area
110.29(427)	Geothermal heating and cooling systems installed on property classified as residential
110.30(426C)	Business property tax credit
110.31(427)	Broadband infrastructure
110.32(427,428,433	3,434,435,437,438) Property aiding in disaster or emergency-related work
110.33 to 110.48	Reserved
110.49(441)	Commercial and industrial property tax replacement—county replacement claims
110.50(427,441)	Responsibility of local assessors
110.51(441)	Responsibility of local boards of review
110.52(427)	Responsibility of director of revenue
110.53(427)	Application for exemption
110.54(427)	Partial exemptions
110.55(427,441)	Taxable status of property
110.56(427)	Abatement of taxes
	CULADEED 111
	CHAPTER 111
	ADMINISTRATION

- 111.1(441) Establishment
- 111.2(441) General operation
- Location 111.3(441)
- 111.4(441) Purpose

CHAPTER 112 CERTIFICATION

112.1(441)	General
------------	---------

- 112.2(441) Confidentiality
- 112.3(441) Certification of assessors
- 112.4(441) Certification of deputy assessors
- 112.5(441) Type of credit
- 112.6(441) Retaking examination
- 112.7(441) Instructor credit
- 112.8(441) Conference board and assessor notification
- 112.9(441) Director of revenue notification

CHAPTER 113 COURSES

113.1(441) Course selection

113.2(441)	Scheduling of courses
------------	-----------------------

- 113.3(441) Petitioning to add, delete or modify courses
- 113.4(441) Course participation
- 113.5(441) Retaking a course
- 113.6(441) Continuing education program for assessors

CHAPTER 114

REVIEW OF AGENCY ACTION

- 114.1(441) Decisions final
- 114.2(441) Grievance and appeal procedures

CHAPTER 115

PROPERTY ASSESSMENT APPEAL BOARD

- 115.1(421,441) Applicability and definitions
- 115.2(421,441) Appeal and answer
- 115.3(421,441) Nonelectronic service on parties and filing with the board
- 115.4(421,441) Electronic filing system
- 115.5(421,441) Motions and settlements
- 115.6(421,441) Hearing scheduling and discovery plan
- 115.7(421,441) Discovery and evidence
- 115.8(421,441) Hearings before the board
- 115.9(421,441) Posthearing motions
- 115.10(17A,441) Judicial review
- 115.11(22,421) Records access

CHAPTER 116

REASSESSMENT EXPENSE FUND

- 116.1(421) Reassessment expense fund
- 116.2(421) Application for loan
- 116.3(421) Criteria for granting loan

CHAPTERS 117 to 199

Reserved

TITLE III SALES, USE, AND EXCISE TAX

CHAPTER 200 DEFINITIONS

CHAPTER 201

SALES AND USE TAX PERMITS

- 201.1(423) Permit required
- 201.2(423) Application for permit
- 201.3(423) Retailers selling nontaxable goods and services
- 201.4(423) Reinstatement of canceled permit
- 201.5(423) Permit not transferable—sale of business
- 201.6(423) Change of location
- 201.7(423) Change of ownership
- 201.8(423) Change of legal or operating name of a business
- 201.9(423) Trustees, receivers, executors and administrators
- 201.10(423) Substantially delinquent tax—denial of permit
- 201.11(423) Substantially delinquent tax—revocation of permit
- 201.12(423) Reinstatement of revoked permit
- 201.13(423) Withdrawal of permit

CHAPTER 202

FILING RETURNS AND PAYMENT OF TAX

- 202.1(423) Sales and use tax return filing
- 202.2(423) Reporting sales or use taxes
- 202.3(423) Sales and use tax remittance
- 202.4(423) Due dates, weekends, and holidays
- 202.5(423) Consolidated returns
- 202.6(423) Direct pay permits and negotiated rate agreements
- 202.7(423) Regular permit holders responsible for collection of tax
- 202.8(423) Sale of business
- 202.9(423) Bankruptcy, insolvency, or assignment for benefit of creditors
- 202.10(423) Vending machines and other coin-operated devices
- 202.11(423) Claim for refund of tax
- 202.12(423) Immediate successor liability for unpaid tax
- 202.13(423) Officers and partners—personal liability for unpaid tax
- 202.14(423) Sales tax or use tax paid to another state
- 202.15(423) Registered retailers selling tangible personal property on a conditional sale contract basis
- 202.16(423) Registered vendors repossessing goods sold on a conditional sale contract basis

CHAPTER 203

ELEMENTS INCLUDED IN AND EXCLUDED

FROM A TAXABLE SALE AND SALES PRICE

- 203.1(423) Tax not to be included in price
- 203.2(423) Finance charge
- 203.3(423) Retailers' discounts, trade discounts, rebates and coupons
- 203.4(423) Excise tax included in and excluded from sales price
- 203.5(423) Trade-ins
- 203.6(423) Installation charges when tangible personal property is sold at retail
- 203.7(423) Service charge and gratuity

203.8(423)	Payment from a third party
203.9(423)	Taxation of transactions due to rate change

RULES NECESSARY TO IMPLEMENT THE STREAMLINED SALES

AND USE TAX AGREEMENT

- 204.1(423) Allowing use of the lowest tax rate within a database area and use of the tax rate for a five-digit area when a nine-digit zip code cannot be used
- 204.2(423) Permissible categories of exemptions
- 204.3(423) Requirement of uniformity in the filing of returns and remittance of funds
- 204.4(423) Allocation of bad debts
- 204.5(423) Purchaser refund procedures
- 204.6(423) Relief from liability for reliance on taxability matrix
- 204.7(423) Effective dates of taxation rate increases or decreases when certain services are furnished
- 204.8(423) Prospective application of defining "retail sale" to include a lease or rental

CHAPTER 205

SOURCING OF TAXABLE SERVICES, TANGIBLE PERSONAL PROPERTY, AND SPECIFIED

- DIGITAL PRODUCTS
- 205.1(423) Definitions
- 205.2(423) General sourcing rules for taxable services
- 205.3(423) First use of services performed on tangible personal property
- 205.4(423) Sourcing rules for personal care services
- 205.5(423) Sourcing of tickets or admissions to places of amusement, fairs, and athletic events
- 205.6(423) Sourcing rules for tangible personal property and specified digital products

CHAPTER 206

BUNDLED TRANSACTIONS

- 206.1(423) Taxability of bundled transactions
- 206.2(423) Bundled transaction
- 206.3(423) Transactions not taxable as bundled transactions

CHAPTER 207

REMOTE SALES AND MARKETPLACE SALES

- 207.1(423) Definitions
- 207.2(423) Retailers with physical presence in Iowa
- 207.3(423) Remote sellers—registration and collection obligations
- 207.4(423) Marketplace facilitators—registration and collection obligations
- 207.5(423) Advertising on a marketplace
- 207.6(423) Commencement of collection obligation and sales tax liability
- 207.7(423) Retailers registered and collecting who fail to meet or exceed sales threshold
- 207.8(423) Coupons; incorporation of rule 701—212.3(423)
- 207.9(423) Customer returns marketplace purchase directly to marketplace seller
- 207.10(423) Exempt and nontaxable sales
- 207.11(423) Other taxes for marketplace sales and items not subject to sales/use tax
- 207.12(423) Administration; incorporation of 701—Chapter 11
- 207.13(423) Filing returns; payment of tax; penalty and interest; incorporation of 701—Chapter 202

207.14(423) Permits; incorporation of 701—Chapter 201

IAC 2/8/23

CHAPTER 208 MULTILEVEL MARKETER AGREEMENTS Multilevel marketers—in general

208.1(421)

CHAPTER 209

Reserved

CHAPTER 210

PURCHASES BY BUSINESSES

- 210.1(423) Wholesalers and jobbers selling at retail
- 210.2(423) Materials and supplies sold to retail stores
- 210.3(423) Tangible personal property and specified digital products purchased for resale but incidentally consumed by the purchaser
- 210.4(423) Property furnished without charge by employees
- 210.5(423) Owners or operators of buildings
- 210.6(423) Blacksmith and machine shops
- 210.7(423) Truckers engaged in retail business
- 210.8(423) Out-of-state truckers selling at retail in Iowa
- 210.9(423) Iowa dental laboratories
- 210.10(423) Dental supply houses
- 210.11(423) News distributors and magazine distributors
- 210.12(423) Magazine subscriptions by independent dealers
- 210.13(423) Sales by finance companies
- 210.14(423) Bowling
- 210.15(423) Various special problems relating to public utilities
- 210.16(423) Sales of engraved, bound, printed, and vulcanized materials
- 210.17(423) Communication services furnished by hotel to its guests
- 210.18(423) Explosives used in mines, quarries and elsewhere
- 210.19(423) Sales of signs at retail
- 210.20(423) Sale, transfer or exchange of tangible personal property or taxable enumerated services between affiliated corporations

CHAPTER 211

TAXABLE SERVICES

- 211.1(423)Definitions and scope
- 211.2(423) Interstate commerce
- 211.3(423) Services performed for employers
- 211.4(423) Services purchased for resale
- 211.5(423) Alteration and garment repair
- 211.6(423) Dry cleaning, pressing, dyeing and laundering
- 211.7(423) Sewing and stitching
- 211.8(423) Shoe repair and shoeshine
- 211.9(423) Furniture, rug, and upholstery repair and cleaning
- 211.10(423) Fur storage and repair
- 211.11(423) Investment counseling
- 211.12(423) Bank and financial institution service charges
- 211.13(423) Barber and beauty
- 211.14(423) Photography and retouching
- 211.15(423) Household appliance, television, and radio repair
- 211.16(423) Jewelry and watch repair
- 211.17(423) Machine operators
- 211.18(423) Machine repair of all kinds
- 211.19(423) Motor repair

211.20(423)	Oilers and lubricators
211.21(423)	Office and business machine repair
211.22(423)	Parking facilities
211.23(423)	Private employment agency, executive search agency
211.24(423)	Storage of household goods and mini-storage
211.25(423)	Telephone answering service
211.26(423)	Test laboratories
211.27(423)	Termite, bug, roach, and pest eradicators
211.28(423)	Tin and sheet metal repair
211.29(423)	Turkish baths, massage, and reducing salons
211.30(423)	Weighing
211.31(423)	Welding
211.32(423)	Wrapping, packing, and packaging of merchandise other than processed meat, fish, fowl, and vegetables
211.33(423)	Wrecking service
211.34(423)	Cable and pay television
211.35(423)	Camera repair
211.36(423)	Gun repair
211.37(423)	Janitorial and building maintenance or cleaning
211.38(423)	Lawn care, landscaping, and tree trimming and removal
211.39(423)	Pet grooming
211.40(423)	Reflexology
211.41(423)	Tanning beds and tanning salons
211.42(423)	Water conditioning and softening
211.43(423)	Security and detective services
211.44(423)	Solid waste collection and disposal services
211.45(423)	Sewage services
211.46(423)	Aircraft rental
211.47(423)	Sign construction and installation
211.48(423)	Swimming pool cleaning and maintenance
211.49(423)	Taxidermy
211.50(423)	Dating services
211.50(125)	Personal transportation service
211.52(423)	Information services
211.53(423)	Software as a service
211.54(423)	Video game services and tournaments
211.55(423)	Services related to specified digital products or software sold as tangible personal
211.55(125)	property
211.56(423)	Storage of tangible or electronic files, documents, or other records
211.50(125)	
	CHAPTER 212 GOVERNMENTS AND NONPROFITS
212.1(423)	Sales to certain corporations organized under federal statutes
(
	CHAPTER 213
	MISCELLANEOUS TAXABLE SALES
213.1 and 213.2	Reserved
213.3(423)	Conditional sales contracts
213.4(423)	The sales price of sales of butane, propane and other like gases in cylinder drums, etc.
213.5(423)	Antiques, curios, old coins, collector's postage stamps, and currency exchanged for greater than face value

213.6	Reserved
213.7(423)	Consignment sales
213.8(423)	Electrotypes, types, zinc etchings, halftones, stereotypes, color process plates,
	wood mounts and art productions
213.9	Reserved
213.10(423)	Sales on layaway
213.11(423)	Memorial stones
213.12(423)	Creditors and trustees
213.13(423)	Sale of pets
213.14(423)	Redemption of meal tickets, coupon books and merchandise cards as a taxable sale
213.15(423)	Rental of personal property in connection with the operation of amusements
213.16(423)	Repossessed goods
213.17	Reserved
213.18(423)	Tangible personal property made to order
213.19(423)	Used or secondhand tangible personal property
213.20(423)	Carpeting and other floor coverings
213.21(423)	Goods damaged in transit
213.22(423)	Snowmobiles, motorboats, and certain other vehicles
213.23(423)	Photographers and photostaters
213.24	Reserved
213.25(423)	Urban transit systems
213.26(423)	Sales of prepaid telephone cards or calling services
213.27(423)	Webinars
213.27(123)	
	CHAPTER 214
	AGRICULTURAL RULES
214.1(423)	Sale or rental of farm machinery and equipment and items used in agricultural
	production that are attached to a self-propelled implement of husbandry
214.2(423)	Packaging material used in agricultural production
214.3(423)	Irrigation equipment used in agricultural production
214.4(423)	Sale of a draft horse
214.5(423)	Veterinary services
214.6(423)	Commercial fertilizer and agricultural limestone
214.7(423)	Sales of breeding livestock
214.8(423)	Domesticated fowl
214.9(423)	Agricultural health promotion items
214.10(423)	Drainage tile
214.11(423)	Materials used for seed inoculations
214.12(423)	Fuel used in agricultural production
214.13(423)	Water used in agricultural production
214.14(423)	Bedding for agricultural livestock or fowl
214.15(423)	Sales by farmers
214.16(423)	Sales of livestock (including domesticated fowl) feeds
214.17(423)	Farm machinery, equipment, and replacement parts used in livestock or dairy
. (-)	production
214.18(423)	Machinery, equipment, and replacement parts used in the production of flowering,
	ornamental, and vegetable plants
214.19(423)	Nonexclusive lists
214.20(423)	Grain bins
214.21(423)	Farm implement repair of all kinds
214.22(423)	Warehousing of raw agricultural products
-1.1.22(123)	

EXEMPTIONS PRIMARILY BENEFITING MANUFACTURERS AND

OTHER PERSONS ENGAGED IN PROCESSING

215.1	Reserved
215.2(423)	Carbon dioxide in a liquid, solid, or gaseous form, electricity, steam, and taxable services used in processing
2152(422)	
215.3(423)	Services used in processing
215.4(423)	Chemicals, solvents, sorbents, or reagents used in processing
215.5(423)	Exempt sales of gases used in the manufacturing process
215.6(423)	Sale of electricity to water companies
215.7(423)	Wind energy conversion property
215.8(423)	Exempt sales or rentals of core making and mold making equipment, and sand handling equipment
215.9(423)	Chemical compounds used to treat water
215.10(423)	Exclusive web search portal business and its exemption
215.11(423)	Web search portal business and its exemption
215.12(423)	Large data center business exemption
215.13(423)	Data center business sales and use tax refunds
215.14(423)	Exemption for the sale of computers, computer peripherals, machinery, equipment, replacement parts, supplies, and materials used to construct or self-construct computers, computer peripherals, machinery, equipment, replacement parts, and supplies used for certain manufacturing purposes
215.15(423)	Exemption for the sale of property directly and primarily used in processing by a manufacturer
215.16(423)	Exemption for the sale of property directly and primarily used by a manufacturer to maintain integrity or unique environmental conditions
215.17(423)	Exemption for the sale of property directly and primarily used in research and development of new products or processes of processing
215.18(423)	Exemption for the sale of computers and computer peripherals used in processing or storage of data or information by an insurance company, financial institution, or commercial enterprise
215.19(423)	Exemption for the sale of property directly and primarily used in recycling or reprocessing of waste products
215.20(423)	Exemption for the sale of pollution-control equipment used by a manufacturer
215.21(423)	Exemption for the sale of fuel or electricity used in exempt property
215.22(423)	Exemption for the sale of services for designing or installing new industrial machinery or equipment
	CHAPTER 216
2161(422)	EVENTS, AMUSEMENTS, AND OTHER RELATED ACTIVITIES
716 11/1741	A TRIATIC AVANTS

216.1(423)Athletic events

- 216.2(423) Dance schools and dance studios
- 216.3(423) Golf and country clubs and all commercial recreation
- 216.4(423) Campgrounds

CHAPTER 217

TELECOMMUNICATION SERVICES

- 217.1(423) Taxable telecommunication service and ancillary service
- 217.2(423) Definitions
- 217.3(423) Imposition of tax
- 217.4(423) Exempt from the tax
- 217.5(423) Bundled transactions in telecommunication service

- 217.6(423)Sourcing telecommunication service217.7(423)General billing issues217.8(34A)Prepaid wireless 911 surcharge
- 217.9(423) State sales tax exemption for central office equipment and transmission equipment

SERVICES RELATED TO VEHICLES

- 218.1(423) Armored car
- 218.2(423) Vehicle repair
- 218.3(423) Motorcycle, scooter, and bicycle repair
- 218.4(423) Battery, tire, and allied
- 218.5(423) Boat repair
- 218.6(423) Vehicle wash and wax
- 218.7(423) Wrecker and towing
- 218.8(423) Flying service

CHAPTER 219

SALES AND USE TAX ON CONSTRUCTION ACTIVITIES

- 219.1(423) General information
- 219.2(423) Contractors—consumers of building materials, supplies, and equipment by statute
- 219.3(423) Sales of building materials, supplies, and equipment to contractors, subcontractors,
 - builders or owners
- 219.4(423) Contractors, subcontractors or builders who are retailers
- 219.5(423) Building materials, supplies, and equipment used in the performance of construction contracts within and outside Iowa
- 219.6(423) Tangible personal property used or consumed by the manufacturer thereof
- 219.7(423) Prefabricated structures
- 219.8(423) Types of construction contracts
- 219.9(423) Machinery and equipment sales contracts with installation
- 219.10(423) Construction contracts with equipment sales (mixed contracts)
- 219.11(423) Distinguishing machinery and equipment from real property
- 219.12(423) Tangible personal property which becomes structures
- 219.13(423) Tax on enumerated services
- 219.14(423) Transportation cost
- 219.15(423) Start-up charges
- 219.16(423) Liability of subcontractors
- 219.17(423) Liability of sponsors
- 219.18(423) Withholding
- 219.19(423) Resale certificates
- 219.20(423) Reporting for use tax
- 219.21(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders
- 219.22(423) House and building moving
- 219.23(423) Construction contracts with designated exempt entities

CHAPTER 220

EXEMPTIONS PRIMARILY OF BENEFIT TO CONSUMERS

- 220.1(423) Newspapers, free newspapers and shoppers' guides
- 220.2(423) Motor fuel, special fuel, aviation fuels and gasoline
- 220.3(423) Sales of food and food ingredients
- 220.4(423) Sales of candy
- 220.5(423) Sales of prepared food
- 220.6(423) Prescription drugs, medical devices, oxygen, and insulin

220.7(423)	Exempt sales of other medical devices which are not prosthetic devices	
------------	--	--

- 220.8(423) Prosthetic devices, durable medical equipment, and mobility enhancing equipment
- 220.9(423) Raffles
- 220.10(423) Exempt sales of prizes
- 220.11(423) Modular homes
- 220.12(423) Access to on-line computer service
- 220.13 Reserved
- 220.14(423) Exclusion from tax for property delivered by certain media
- 220.15(423) Exempt sales of clothing and footwear during two-day period in August
- 220.16(423) State sales tax phase-out on energies

MISCELLANEOUS NONTAXABLE TRANSACTIONS

- 221.1(423) Corporate mergers which do not involve taxable sales of tangible personal property or services
- 221.2(423) Sales of prepaid merchandise cards
- 221.3(423) Demurrage charges
- 221.4(423) Beverage container deposits
- 221.5(423) Exempt sales by excursion boat licensees
- 221.6(423) Advertising agencies, commercial artists and designers as an agent or as a nonagent of a client

CHAPTERS 222 to 224 Reserved

CHAPTER 225

RESALE AND PROCESSING EXEMPTIONS PRIMARILY

OF BENEFIT TO RETAILERS

225.1(423) Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons and forks, and straws

225.2 Reserved

- 225.3(423) Services used in the repair or reconditioning of certain tangible personal property
- 225.4(423) Tangible personal property purchased by a person engaged in the performance of a service
- 225.5(423) Maintenance or repair of fabric or clothing
- 225.6(423) The sales price from the leasing of all tangible personal property subject to tax
- 225.7(423) Certain inputs used in taxable vehicle wash and wax services
- 225.8(423) Exemption for commercial enterprises

CHAPTERS 226 to 249

Reserved

CHAPTER 250

VEHICLES SUBJECT TO REGISTRATION

- 250.1(321) Definitions
- 250.2(321) Purchase price
- 250.3(321) Trades
- 250.4(321) Manufacturer's rebate
- 250.5(321) Selling and purchasing the same vehicle
- 250.6(321) Federal excise tax
- 250.7(321) Sales to a Native American
- 250.8(321) Sale of chassis with added equipment or accessories
- 250.9(321) Sale of a boat or ATV with a trailer

250.10(321)	Administration
250.11(321)	Shell businesses
250.12(321)	Purchased for resale
250.13(321)	Loans
250.14(321)	Leased vehicles
250.15(321)	Vehicles purchased for the purpose of being leased and used exclusively for
	interstate commerce
250.16(321)	Iowa Code chapter 326 vehicles
250.17(321)	Vehicles purchased outside of Iowa
250.18(321)	Business entity to business entity transfers with the same ownership and purpose
250.19(321)	Homemade vehicles
250.20(321,423)	Glider kit vehicles

AUTOMOBILE RENTAL EXCISE TAX

- 251.1(423C) Definitions and characterizations
- 251.2(423C) Tax imposed upon rental of automobiles
- 251.3(423C) Lessor's obligation to collect tax
- 251.4(423C) Administration of tax

CHAPTER 252

STATE-IMPOSED WATER SERVICE EXCISE TAX

- 252.1(423G) Definitions
- 252.2(423G) Imposition
- 252.3(423G) Administration
- 252.4(423G) Charges and fees included in the provision of water service
- 252.5(423G) When water service is furnished for compensation
- 252.6(423G) Itemization of tax required
- 252.7(423G) Date of billing—effective date and repeal date
- 252.8(423G) Filing returns; payment of tax
- 252.9(423G) Permits

CHAPTER 253

STATE-IMPOSED AND LOCALLY IMPOSED HOTEL AND

MOTEL TAXES

- 253.1(423A) Definitions
- 253.2(423A) Administration
- 253.3(423A) Tax imposition and exemptions
- 253.4(423A) Filing returns; payment of tax; penalty and interest
- 253.5(423A) Permits
- 253.6(423A) Special collection and remittance obligations
- 253.7(423A) Certification of funds

CHAPTER 254

ADMINISTRATION

254.1(453A)	Definitions
-------------	-------------

- 254.2(453A) Credentials and receipts
- 254.3(453A) Examination of records
- 254.4(453A) Records
- 254.5(453A) Form of invoice
- 254.6(453A) Audit of records—cost, supplemental assessments and refund adjustments
- 254.7(453A) Bonds
- 254.8 to 254.10 Reserved

- 254.11(453A) Appeal—practice and procedure before the department
- Permit-license revocation 254.12(453A)
- Permit applications and denials 254.13(453A)
- Confidential information 254.14(453A)
- Reserved 254.15
- 254.16(453A) Inventory tax

CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS

- Permits required 255.1(453A)
- 255.2(453A) Partial year permits-payment-refund-exchange
- Bond requirements 255.3(453A)
- 255.4(453A) Cigarette tax-attachment-exemption-exclusivity of tax
- Cigarette tax stamps 255.5(453A)
- Banks authorized to sell stamps-requirements-restrictions 255.6(453A)
- 255.7(453A) Purchase of cigarette tax stamps-discount
- 255.8(453A) Affixing stamps
- 255.9(453A) Reports
- 255.10(453A) Manufacturer's samples
- Refund of tax—unused and destroyed stamps 255.11(453A)
- Delivery sales of alternative nicotine products or vapor products 255.12(453A)

CHAPTER 256

TOBACCO TAX

256.1(453A)	Licenses
256.2(453A)	Distributor bond
256.3(453A)	Tax on tobacco products
256.4(453A)	Tax on little cigars
256.5(453A)	Distributor discount
256.6(453A)	Distributor returns
256.7(453A)	Consumer's return
256.8(453A)	Transporter's report
256.9(453A)	Free samples
256.10(453A)	Credits and refunds of taxes
256.11(453A)	Sales exempt from tax
256.12(81GA,HF33	(39) Retail permits required
256.13(81GA,HF33	(39) Permit issuance fee
256.14(81GA,HF33	(39) Refunds of permit fee
256.15(81GA,HF33	(39) Application for permit
256.16(81GA,HF33	(39) Records and reports
256.17(81GA,HF33	(39) Penalties

CHAPTER 257

UNFAIR CIGARETTE SALES

- 257.1(421B) Definitions Minimum price
- 257.2(421B)
- 257.3(421B) Combination sales
- 257.4(421B) Retail redemption of coupons
- 257.5(421B) Exempt sales
- Notification of manufacturer's price increase 257.6(421B)
- Permit revocation 257.7(421B)

CHAPTER 258 TOBACCO MASTER SETTLEMENT AGREEMENT

DIVISION I

TOBACCO MASTER SETTLEMENT AGREEMENT

- 258.1(453C) National uniform tobacco settlement
- 258.2(453C) Definitions
- 258.3(453C) Report required
- 258.4(453C) Report information
- 258.5(453C) Record-keeping requirement
- 258.6(453C) Confidentiality
- 258.7 to 258.20 Reserved

DIVISION II

TOBACCO PRODUCT MANUFACTURERS' OBLIGATIONS AND PROCEDURES

- 258.21(80GA,SF375) Definitions
- 258.22(80GA,SF375) Directory of tobacco product manufacturers

CHAPTER 259

ADMINISTRATION

- 259.1(452A) Definitions
- 259.2(452A) Statute of limitations, supplemental assessments and refund adjustments
- 259.3(452A) Taxpayers required to keep records
- 259.4(452A) Audit—costs
- 259.5(452A) Estimate gallonage
- 259.6(452A) Timely filing of returns, reports, remittances, applications, or requests
- 259.7(452A) Extension of time to file
- 259.8(452A) Penalty and interest
- 259.9(452A) Penalty and enforcement provisions
- 259.10(452A) Application of remittance
- 259.11(452A) Reports, returns, records—variations
- 259.12(452A) Form of invoice
- 259.13(452A) Credit card invoices
- 259.14(452A) Original invoice retained by purchaser—certified copy if lost
- 259.15(452A) Taxes erroneously or illegally collected
- 259.16(452A) Credentials and receipts
- 259.17(452A) Information confidential
- 259.18(452A) Delegation to audit and examine
- 259.19(452A) Practice and procedure before the department of revenue
- 259.20(452A) Time for filing protest
- 259.21(452A) Bonding procedure
- 259.22(452A) Tax refund offset
- 259.23(452A) Supplier, restrictive supplier, importer, exporter, blender, dealer, or user licenses
- 259.24(452A) Reinstatement of license canceled for cause
- 259.25(452A) Fuel used in implements of husbandry
- 259.26(452A) Excess tax collected
- 259.27(452A) Retailer gallons report

CHAPTER 260

MOTOR FUEL AND UNDYED SPECIAL FUEL

- 260.1(452A) Definitions
- 260.2(452A) Tax rates—time tax attaches—responsible party
- 260.3(452A) Exemption
- 260.4(452A) Blended fuel taxation—nonterminal location

260.5(452A)	Tax returns—computations
260.6(452A)	Distribution allowance
260.7(452A)	Supplier credit—uncollectible account
260.8(452A)	Refunds
260.9(452A)	Claim for refund—payment of claim
260.10(452A)	Refund permit
260.11(452A)	Revocation of refund permit
260.12(452A)	Income tax credit in lieu of refund
260.13(452A)	Reduction of refund—sales and use tax
260.14(452A)	Terminal withdrawals—meters
260.15(452A)	Terminal and nonterminal storage facility reports and records
260.16(452A)	Method of reporting taxable gallonage
260.17(452A)	Transportation reports
260.18(452A)	Bill of lading or manifest requirements
260.19(452 A)	Right of distributors and dealers to blend conventional blends

260.19(452A) Right of distributors and dealers to blend conventional blendstock for oxygenate blending, gasoline, or diesel fuel using a biofuel

CHAPTER 261

LIQUEFIED PETROLEUM GAS—

COMPRESSED NATURAL GAS-LIQUEFIED NATURAL GAS

- 261.1(452A) Definitions
- 261.2(452A) Tax rates—time tax attaches—responsible party—payment of the tax
- 261.3(452A) Penalty and interest
- 261.4(452A) Bonding procedure
- 261.5(452A) Persons authorized to place L.P.G., L.N.G., or C.N.G. in the fuel supply tank of a motor vehicle
- 261.6(452A) Requirements to be licensed
- 261.7(452A) Licensed metered pumps
- 261.8(452A) Single license for each location
- 261.9(452A) Dealer's and user's license nonassignable
- 261.10(452A) Separate storage—bulk sales—highway use
- 261.11(452A) Combined storage—bulk sales—highway sales or use
- 261.12(452A) Exemption certificates
- 261.13(452A) L.P.G. sold to the state of Iowa, its political subdivisions, contract carriers under contract with public schools to transport pupils or regional transit systems
- 261.14(452A) Refunds
- 261.15(452A) Notice of meter seal breakage
- 261.16(452A) Location of records—L.P.G. or C.N.G. users and dealers

CHAPTER 262

ADMINISTRATION OF MARIJUANA AND

CONTROLLED SUBSTANCES STAMP TAX

- 262.1(453B) Marijuana and controlled substances stamp tax
- 262.2(453B) Sales of stamps
- 262.3(453B) Refunds pertaining to unused stamps

CHAPTERS 263 to 269

Reserved

CHAPTER 270

LOCAL OPTION SALES AND SERVICES TAX

- 270.1(423B) Definitions
- 270.2(423B) Imposition of local option taxes and notification to the department

270.3(423B)	Administration
270.4(423B)	Filing returns; payment of tax; penalty and interest
270.5(423B)	Permits
270.6(423B)	Sales subject to local option sales and services tax
270.7(423B,423E)	Sales not subject to local option tax, including transactions subject to Iowa use tax
270.8(423B)	Local option sales and services tax payments to local governments
270.9(423B)	Allocation procedure when sourcing of local option sales tax remitted to the
	department is unknown
270.10(423B)	Application of payments
270.11(423B)	Motor vehicle, recreational vehicle, and recreational boat rental subject to local
	option sales and services tax
270.12(423B)	Computation of local option tax due from mixed sales on excursion boats

NEW SCHOOL INFRASTRUCTURE LOCAL OPTION SALES AND SERVICES TAX— EFFECTIVE ON OR AFTER APRIL 1, 2003, THROUGH FISCAL YEARS ENDING DECEMBER 31, 2022

LI C W

- 271.1(422E) Use of revenues and definitions
- 271.2(422E) Imposition of tax
- 271.3(422E) Application of law
- 271.4(422E) Collection of tax and distribution
- 271.5(422E) Insufficient funds
- 271.6(422E) Use of revenues by the school district
- 271.7(422E) Bonds
- 271.8(422E) 28E agreements

CHAPTER 272

FLOOD MITIGATION PROGRAM

- 272.1(418) Flood mitigation program
- 272.2(418) Definitions
- 272.3(418) Sales tax increment calculation
- 272.4(418) Sales tax increment fund

CHAPTER 273

REINVESTMENT DISTRICTS PROGRAM

- 273.1(15J) Purpose
- 273.2(15J) Definitions
- 273.3(15J) New state tax revenue calculations
- 273.4(15J) State reinvestment district fund
- 273.5(15J) Reinvestment project fund
- 273.6(15J) End of deposits—district dissolution

CHAPTER 274

LOCAL OPTION SALES TAX URBAN RENEWAL PROJECTS

- 274.1(423B) Urban renewal project
- 274.2(423B) Definitions
- 274.3(423B) Establishing sales and revenue growth
- 274.4(423B) Requirements for cities adopting an ordinance
- 274.5(423B) Identification of retail establishments
- 274.6(423B) Calculation of base year taxable sales amount
- 274.7(423B) Determination of tax growth increment amount
- 274.8(423B) Distribution of tax base and growth increment amounts

274.9(423B)	Examples
274.10(423B)	Ordinance term

REBATE OF IOWA SALES TAX PAID

- 275.1(423) Sanctioned automobile racetrack facilities
- 275.2(423) Baseball and softball complex sales tax rebate
- 275.3(423) Raceway facility sales tax rebate

CHAPTER 276

FACILITATING BUSINESS RAPID RESPONSE TO STATE-DECLARED DISASTERS

- 276.1(29C) Purpose
- 276.2(29C) Definitions
- 276.3(29C) Disaster or emergency-related work

CHAPTER 277

SALES AND USE TAX REFUND FOR BIODIESEL PRODUCTION

277.1(423) Biodiesel production refund

CHAPTER 278

REFUNDS FOR ELIGIBLE BUSINESSES UNDER ECONOMIC DEVELOPMENT

AUTHORITY PROGRAMS

- 278.1(15)
 - Sales and use tax refund for eligible businesses

CHAPTER 279

Reserved

CHAPTER 280

RECEIPTS SUBJECT TO USE TAX

- 280.1(423) Transactions consummated outside this state
- 280.2(423) Goods coming into this state
- 280.3(423) Sales by federal government or agencies to consumers
- 280.4(423) Sales for lease of vehicles subject to registration—taxation and exemptions
- 280.5(423) Motor vehicle use tax on long-term leases
- 280.6(423) Sales of aircraft subject to registration
- 280.7(423) Communication services

CHAPTER 281

RECEIPTS EXEMPT FROM USE TAX

- 281.1(423) Tangible personal property and taxable services subject to sales tax
- 281.2(423) Sales tax exemptions applicable to use tax
- 281.3(423) Mobile homes and manufactured housing
- 281.4(423) Exemption for vehicles used in interstate commerce
- 281.5(423) Exemption for transactions if sales tax paid
- 281.6(423) Exemption for ships, barges, and other waterborne vessels
- 281.7(423) Exemption for containers
- 281.8(423) Exemption for building materials used outside this state
- 281.9(423) Exemption for vehicles subject to registration
- 281.10(423) Exemption for vehicles operated under Iowa Code chapter 326
- 281.11(423) Exemption for vehicles purchased for rental or lease
- 281.12(423) Exemption for vehicles previously purchased for rental
- 281.13(423) Exempt use of aircraft on and after July 1, 1999
- 281.14(423) Exemption for tangible personal property brought into Iowa under Iowa Code section 29C.24

CHAPTER 282 RECEIPTS SUBJECT TO USE TAX DEPENDING ON METHOD OF TRANSACTION

282.1	Reserved
282.2(423)	Federal manufacturer's or retailer's excise tax
282.3(423)	Fuel consumed in creating power, heat or steam for processing or generating electric current
282.4(423)	Repair of tangible personal property outside the state of Iowa
282.5(423)	Taxation of American Indians
282.6(422,423)	Exemption for property used in Iowa only in interstate commerce
282.7(423)	Property used to manufacture certain vehicles to be leased
282.8(423)	Out-of-state rental of vehicles subject to registration subsequently used in Iowa
282.9(423)	Sales of mobile homes, manufactured housing, and related property and services
282.10(423)	Tax imposed on the use of manufactured housing as tangible personal property and as real estate

CHAPTER 283

Reserved

CHAPTER 284

EXEMPT SALES

284.1(422,423)	Gross receipts expended for educational, religious, and charitable purposes
284.2(422)	Fuel used in processing—when exempt
284.3(422,423)	Processing exemptions
284.4	Reserved
284.5(422,423)	Sales to the American Red Cross, the Coast Guard Auxiliary, Navy-Marine Corps Relief Society, and U.S.O
284.6(422,423)	Sales of vehicles subject to registration-new and used-by dealers
284.7(422,423)	Sales to certain federal corporations
284.8(422)	Sales in interstate commerce—goods transported or shipped from this state
284.9(422,423)	Sales of breeding livestock, fowl and certain other property used in agricultural production
284.10(422,423)	Materials used for seed inoculations
284.11(422,423)	Educational institution
284.12(422)	Coat or hat checkrooms
284.13(422,423)	Railroad rolling stock
284.14(422,423)	Chemicals, solvents, sorbents, or reagents used in processing
284.15(422,423)	Demurrage charges
284.16(422,423)	Sale of a draft horse
284.17(422,423)	Beverage container deposits
284.18(422,423)	Films, video tapes and other media, exempt rental and sale
284.19(422,423)	Gross receipts from the sale or rental of tangible personal property or from services performed, rendered, or furnished to certain nonprofit corporations exempt from
	tax
284.20(422)	Raffles
284.21	Reserved
284.22(422,423)	Modular homes
284.23(422,423)	Sales to other states and their political subdivisions
284.24(422)	Nonprofit private museums
284.25(422,423)	Exempt sales by excursion boat licensees
284.26(422,423)	Bedding for agricultural livestock or fowl
284.27(422,423)	Statewide notification center service exemption

284.28(422,423)	State fair and fair societies
284.29(422,423)	Reciprocal shipment of wines
284.30(422,423)	Nonprofit organ procurement organizations
284.31(422,423)	Sale of electricity to water companies
284.32(422)	Food and beverages sold by certain organizations are exempt
284.33(422,423)	Sales of building materials, supplies and equipment to not-for-profit rural water
	districts
284.34(422,423)	Sales to hospices
284.35(422,423)	Sales of livestock ear tags
284.36(422,423)	Sale or rental of information services
284.37(422,423)	Temporary exemption from sales tax on certain utilities
284.38(422,423)	State sales tax phase-out on energies
284.39(422,423)	Art centers
284.40(422,423)	Community action agencies
284.41(422,423)	Legislative service bureau

	TAXABLE AND EXEMPT SALES DETERMINED BY METHOD
	OF TRANSACTION OR USAGE
285.1(422,423)	Tangible personal property purchased from the United States government
285.2(422,423)	Sales of butane, propane and other like gases in cylinder drums, etc.
285.3(422,423)	Chemical compounds used to treat water
285.4(422)	Mortgages and trustees
285.5(423)	Sales to federal, state, county, municipal, or tribal government or the government's agencies or instrumentalities
285.6(422,423)	Relief agencies
285.7(422,423)	Containers, including packing cases, shipping cases, wrapping material and similar items
285.8(422)	Auctioneers
285.9(422)	Sales by farmers
285.10(422,423)	Florists
285.11(422,423)	Landscaping materials
285.12(422,423)	Hatcheries
285.13(422,423)	Sales by the state of Iowa, its agencies and instrumentalities
285.14(422,423)	Sales of livestock and poultry feeds
285.15(422,423)	Student fraternities and sororities
285.16(422,423)	Photographers and photostaters
285.17(422,423)	Gravel and stone
285.18(422,423)	Sale of ice
285.19(422,423)	Antiques, curios, old coins or collector's postage stamps
285.20(422,423)	Communication services
285.21(422,423)	Morticians or funeral directors
285.22(422,423)	Physicians, dentists, surgeons, ophthalmologists, oculists, optometrists, and opticians
285.23(422)	Veterinarians
285.24(422,423)	Hospitals, infirmaries and sanitariums

- 285.25(422,423) Warranties and maintenance contracts
- 285.26(422) Service charge and gratuity
- 285.27(422) Advertising agencies, commercial artists, and designers
- 285.28(422,423) Casual sales
- 285.29(422,423) Processing, a definition of the word, its beginning and completion characterized with specific examples of processing

285.30(422)	Taxation of American Indians
285.31(422,423)	Tangible personal property purchased by one who is engaged in the performance
	of a service
285.32	Reserved
285.33(422,423)	Printers' and publishers' supplies exemption with retroactive effective date
285.34(422,423)	Automatic data processing
285.35(422,423)	Drainage tile
285.36(422,423)	True leases and purchases of tangible personal property by lessors
285.37(422,423)	Motor fuel, special fuel, aviation fuels and gasoline
285.38(422,423)	Urban transit systems
285.39(422,423)	Sales or services rendered, furnished, or performed by a county or city
285.40(422,423)	Renting of rooms
285.41(422,423)	Envelopes for advertising
285.42(422,423)	Newspapers, free newspapers and shoppers' guides
285.43(422,423)	Written contract
285.44(422,423)	Sale or rental of farm machinery and equipment
285.45	Reserved
285.46(422,423)	Automotive fluids
285.47(422,423)	Maintenance or repair of fabric or clothing
285.48(422,423)	Sale or rental of farm machinery, equipment, replacement parts, and repairs used in
	livestock, dairy, or plant production
285.49(422,423)	Aircraft sales, rental, component parts, and services exemptions prior to, on, and
	after July 1, 1999
285.50(422,423)	Property used by a lending organization
285.51(422,423)	Sales to nonprofit legal aid organizations
285.52(422,423)	Irrigation equipment used in farming operations
285.53(422,423)	Sales to persons engaged in the consumer rental purchase business
285.54(422,423)	Sales of advertising material
285.55(422,423)	Drop shipment sales
285.56(422,423)	Wind energy conversion property
285.57(422,423)	Exemptions applicable to the production of flowering, ornamental, and vegetable
	plants
285.58	Reserved
285.59(422,423)	Exempt sales to nonprofit hospitals
285.60(422,423)	Exempt sales of gases used in the manufacturing process
285.61(422,423)	Exclusion from tax for property delivered by certain media

CHAPTERS 286 and 287

Reserved

CHAPTER 288

DETERMINATION OF A SALE AND SALE PRICE

288.1 and 288.2	Reserved
288.3(423)	Exemption certificates, direct pay permits, fuel used in processing, and beer and wine wholesalers
288.4 to 288.7	Reserved
288.8(423)	Returned merchandise
288.9 and 288.10	Reserved
288.11(423)	Leased departments
288.12(423)	Excise tax included in and excluded from gross receipts
288.13(423)	Freight, other transportation charges, and exclusions from the exemption applicable to these services

288.14	Reserved
288.15(423)	Premiums and gifts

CHAPTER 289 UNDERGROUND STORAGE TANK RULES INCORPORATED BY REFERENCE

Rules incorporated 289.1(424)

CHAPTERS 290 to 299 Reserved

TITLE IV INDIVIDUAL INCOME TAX

CHAPTER 300 ADMINISTRATION

300.1(422)	Definitions
300.2(422)	Statute of limitations
300.3(422)	Retention of records
300.4(422)	Authority for deductions
300.5(422)	Jeopardy assessments
300.6(422)	Information deemed confidential
300.7	Reserved
300.8(422)	Delegations to audit and examine
300.9(422)	Bonding procedure
300.10(422)	Indexation
300.11(422)	Appeals of notices of assessment and notices of denial of taxpayer's refund claims
300.12(422)	Indexation of the optional standard deduction for inflation
300.13(422)	Reciprocal tax agreements
300.14(422)	Information returns for reporting income payments to the department of revenue
300.15(422)	Relief from joint and several liability under Iowa Code section 422.21(7) for
	substantial understatement of tax attributable to nonrequesting spouse or former spouse
300.16(422)	Preparation of taxpayers' returns by department employees
300.17(422)	Resident determination
300.18(422)	Tax treatment of income repaid in current tax year which had been reported on
	prior Iowa individual income tax return
	CHAPTER 301
	FILING RETURN AND PAYMENT OF TAX
301.1(422)	Who must file
301.2(422)	Time and place for filing
301.3(422)	Form for filing
301.4(422)	Filing status
301.5(422)	Payment of tax
301.6(422)	Minimum tax
301.7(422)	Tax on lump-sum distributions
301.8(422)	State income tax limited to taxpayer's net worth immediately before the distressed
	sale
301.9(422)	Special tax computation for all low-income taxpayers except single taxpayers
301.10(422)	Election to report excess income from sale or exchange of livestock due to drought in the next tax year

301.11(422)	Forgiveness of tax for an individual whose federal income tax was forgiven because the individual was killed outside the United States due to military or termonistic action
301.12(422)	terroristic action Tax benefits for persons in the armed forces deployed outside the United States and for certain other persons serving in support of those forces
301.13	Reserved
301.14(422)	Tax benefits for persons serving in support of the Bosnia-Herzegovina hazardous duty area
301.15(422)	Special tax computation for taxpayers who are 65 years of age or older
	CHAPTER 302
	DETERMINATION OF NET INCOME
302.1(422)	Net income defined
302.2(422)	Interest and dividends from federal securities
302.3(422)	Interest and dividends from foreign securities and securities of state and other
302.3(422)	political subdivisions
302.4	Reserved
302.5(422)	Military pay
302.6(422)	Interest and dividend income
302.7(422)	Current year capital gains and losses
302.8(422)	Gains and losses on property acquired before January 1, 1934
302.9(422)	Work opportunity tax credit and alcohol and cellulosic biofuel fuels credit
302.10 and 302.11	Reserved
302.12(422)	Income from partnerships or limited liability companies
302.13(422)	Subchapter "S" income
302.14(422)	Contract sales
302.15(422)	Reporting of incomes by married taxpayers who file a joint federal return but elect to file separately for Iowa income tax purposes
302.16(422)	Income of nonresidents
302.17(422)	Income of part-year residents
302.18(422)	Net operating loss carrybacks and carryovers
302.19(422)	Casualty losses
302.20(422)	Adjustments to prior years
302.21(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain individuals
302.22(422)	Disability income exclusion
302.23(422)	Social security benefits
302.24(99E)	Lottery prizes
302.25 and 302.26	Reserved
302.27(422)	Incomes from distressed sales of qualifying taxpayers
302.28	Reserved
302.29(422)	Intangible drilling costs
302.30(422)	Percentage depletion
302.31(422)	Away-from-home expenses of state legislators
302.32(422)	Interest and dividends from regulated investment companies which are exempt from federal income tax
202 22	
302.33	Reserved
302.34(422)	Exemption of restitution payments for persons of Japanese ancestry
302.35(422)	Exemption of Agent Orange settlement proceeds received by disabled veterans or beneficiaries of disabled veterans
302.36(422)	Exemption of interest earned on bonds issued to finance beginning farmer loan program

302.37(422)	Exemption of interest from bonds issued by the Iowa comprehensive petroleum underground storage tank fund board
302.38(422)	Capital gain deduction or exclusion for certain types of net capital gains
302.39(422)	Exemption of interest from bonds or notes issued to fund the 911 emergency telephone system
302.40(422)	Exemption of active-duty military pay of national guard personnel and armed forces reserve personnel received for services related to operation desert shield
302.41	Reserved
302.42(422)	Depreciation of speculative shell buildings
302.43(422)	Retroactive exemption for payments received for providing unskilled in-home health care services to a relative
302.44(422,541A)	Individual development accounts
302.45(422)	Exemption for distributions from pensions, annuities, individual retirement accounts, or deferred compensation plans received by nonresidents of Iowa
302.46(422)	Taxation of compensation of nonresident members of professional athletic teams
302.47(422)	Partial exclusion of pensions and other retirement benefits for disabled individuals, individuals who are 55 years of age or older, surviving spouses, and survivors
302.48(422)	Health insurance premiums deduction
302.49(422)	Employer social security credit for tips
302.50(422)	Computing state taxable amounts of pension benefits from state pension plans
302.51(422)	Exemption of active-duty military pay of national guard personnel and armed forces military reserve personnel for overseas services pursuant to military orders for peacekeeping in the Bosnia-Herzegovina area
302.52(422)	Mutual funds
302.53(422)	Deduction for contributions by taxpayers to the Iowa educational savings plan trust and addition to income for refunds of contributions previously deducted
302.54(422)	Roth individual retirement accounts
302.55(422)	Exemption of income payments for victims of the Holocaust and heirs of victims
302.56(422)	Taxation of income from the sale of obligations of the state of Iowa and its political subdivisions
302.57(422)	Installment sales by taxpayers using the accrual method of accounting
302.58(422)	Exclusion of distributions from retirement plans by national guard members and members of military reserve forces of the United States
302.59	Reserved
302.60(422)	Additional first-year depreciation allowance
302.61(422)	Exclusion of active duty pay of national guard members and armed forces military reserve members for service under orders for Operation Iraqi Freedom, Operation Noble Eagle, Operation Enduring Freedom or Operation New Dawn
302.62(422)	Deduction for overnight expenses not reimbursed for travel away from home of more than 100 miles for performance of service as a member of the national guard or armed forces military reserve
302.63(422)	Exclusion of income from military student loan repayments
302.64(422)	Exclusion of death gratuity payable to an eligible survivor of a member of the armed forces, including a member of a reserve component of the armed forces who has died while on active duty
302.65(422)	Section 179 expensing
302.66(422)	Deduction for certain unreimbursed expenses relating to a human organ transplant
302.67(422)	Deduction for alternative motor vehicles
302.68(422)	Injured veterans grant program
302.69(422)	Exclusion of ordinary or capital gain income realized as a result of involuntary conversion of property due to eminent domain

302.70(422)	Exclusion of income from sale, rental or furnishing of tangible personal property or services directly related to production of film, television or video projects
302.71(422)	Exclusion for certain victim compensation payments
302.72(422)	Exclusion of Vietnam Conflict veterans bonus
302.73(422)	Exclusion for health care benefits of nonqualified tax dependents
302.74(422)	Exclusion for AmeriCorps Segal Education Award
302.75(422)	Exclusion of certain amounts received from Iowa veterans trust fund
302.76(422)	Exemption of active duty pay for armed forces, armed forces military reserve,
	or the national guard
302.77(422)	Exclusion of biodiesel production refund
302.78(422)	Allowance of certain deductions for 2008 tax year
302.79(422)	Special filing provisions related to 2010 tax changes
302.80(422)	Exemption for military retirement pay
302.81(422)	Iowa ABLE savings plan trust
302.82(422,541B)	First-time homebuyer savings accounts
302.83(422)	Like-kind exchanges of personal property completed after December 31, 2017, but
	before tax periods beginning on or after January 1, 2020
302.84(422)	Broadband infrastructure grant exemption
202 95(422)	The second secon

- 302.85(422) Interest expense deduction adjustments
- 302.86(422) COVID-19 grant exclusion

DETERMINATION OF TAXABLE INCOME

- 303.2(422) Federal rulings and regulations
- 303.3(422) Federal income tax deduction and federal refund
- 303.4(422) Optional standard deduction
- 303.5(422) Itemized deductions
- 303.6(422) Itemized deductions—separate returns by spouses
- 303.7(422) Itemized deductions—part-year residents
- 303.8(422) Itemized deductions—nonresidents
- 303.9(422) Annualizing income
- 303.10(422) Income tax averaging
- 303.11(422) Reduction in state itemized deductions for certain high-income taxpayers
- 303.12(422) Deduction for home mortgage interest for taxpayers with mortgage interest credit
- 303.13(422) Iowa income taxes and Iowa tax refund

CHAPTER 304

ADJUSTMENTS TO COMPUTED TAX AND TAX CREDITS

- 304.1(257,422) School district surtax
- 304.2(422D) Emergency medical services income surtax
- 304.3(422) Exemption credits
- 304.4(422) Tuition and textbook credit for expenses incurred for dependents attending grades kindergarten through 12 in Iowa
- 304.5(422) Nonresident and part-year resident credit
- 304.6(422) Out-of-state tax credits
- 304.7(422) Out-of-state tax credit for minimum tax
- 304.8(422) Withholding and estimated tax credits
- 304.9(422) Motor fuel credit
- 304.10(422) Alternative minimum tax credit for minimum tax paid in a prior tax year
- 304.11(15,422) Research activities credit
- 304.12(422) New jobs credit

304.13(422)	Earned income credit
304.14(15)	Investment tax credit—new jobs and income program and enterprise zone program
304.15(422)	Child and dependent care credit
304.16(422)	Franchise tax credit
304.17(15E)	Eligible housing business tax credit
304.18(422)	Assistive device tax credit
304.19(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects
	with Part 2 applications approved and tax credits reserved prior to July 1, 2014
304.20(422)	Ethanol blended gasoline tax credit
304.21(15E)	Eligible development business investment tax credit
304.22(15E,422)	Venture capital credits
304.23(15)	New capital investment program tax credits
304.24(15E,422)	Endow Iowa tax credit
304.25(422)	Soy-based cutting tool oil tax credit
304.26(15I,422)	Wage-benefits tax credit
304.27(422,476B)	Wind energy production tax credit
304.28(422,476C)	Renewable energy tax credit
304.29(15)	High quality job creation program
304.30(15E,422)	Economic development region revolving fund tax credit
304.31(422)	Early childhood development tax credit
304.32(422)	School tuition organization tax credit
304.33(422)	E-85 gasoline promotion tax credit
304.34(422)	Biodiesel blended fuel tax credit
304.35(422)	Soy-based transformer fluid tax credit
304.36(16,422)	Agricultural assets transfer tax credit and custom farming contract tax credit
304.37(15,422)	Film qualified expenditure tax credit
304.38(15,422)	Film investment tax credit
304.39(422)	Ethanol promotion tax credit
304.40(422)	Charitable conservation contribution tax credit
304.41(15,422)	Redevelopment tax credit
304.42(15)	High quality jobs program
304.43(16,422)	Disaster recovery housing project tax credit
304.44(422)	Deduction of credits
304.45(15)	Aggregate tax credit limit for certain economic development programs
304.46(422)	E-15 plus gasoline promotion tax credit
304.47(422)	Geothermal heat pump tax credit
304.48(422)	Solar energy system tax credit
304.49(422)	Volunteer fire fighter, volunteer emergency medical services personnel member,
· · ·	and reserve peace officer tax credit
304.50(422)	Taxpayers trust fund tax credit
304.51(422,85GA,	SF452) From farm to food donation tax credit
304.52(422)	Adoption tax credit
304.53(15)	Workforce housing tax incentives program
	Historic preservation and cultural and entertainment district tax credit for projects
、	registered on or after July 1, 2014, and before August 15, 2016
304.55(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects
	registered on or after August 15, 2016
304.56(15,422)	Renewable chemical production tax credit program
304.57(15E,422)	Hoover presidential library tax credit

CHAPTER 305 ASSESSMENTS AND REFUNDS

	ASSESSMENTS AND REPORDS
305.1(422)	Notice of discrepancies
305.2(422)	Notice of assessment, supplemental assessments and refund adjustments
305.3(422)	Overpayments of tax
305.4(422)	Optional designations of funds by taxpayer
305.5(422)	Abatement of tax
305.6 and 305.7	Reserved
305.8(422)	Livestock production credit refunds for corporate taxpayers and individual
	taxpayers

CHAPTER 306

PENALTY AND INTEREST

306.1(422)	Penalty
------------	---------

- 306.2(422) Computation of interest on unpaid tax
- 306.3(422) Computation of interest on refunds resulting from net operating losses
- 306.4(422) Computation of interest on overpayments

CHAPTER 307 WITHHOLDING

307.1(422) Who must withhold

- 307.2(422) Computation of amount withheld
- 307.3(422) Forms, returns and reports
- 307.4(422) Withholding on nonresidents
- 307.5(422) Penalty and interest
- 307.6(422) Withholding tax credit to workforce development fund
- 307.7(422) ACE training program credits from withholding
- 307.8(260E) New job tax credit from withholding
- 307.9(15) Supplemental new jobs credit from withholding and alternative credit for housing assistance programs
- 307.10(403) Targeted jobs withholding tax credit

CHAPTER 308

ESTIMATED INCOME TAX FOR INDIVIDUALS

- 308.1(422) Who must pay estimated income tax
- 308.2(422) Time for filing and payment of tax
- 308.3(422) Estimated tax for nonresidents
- 308.4(422) Special estimated tax periods
- 308.5(422) Reporting forms
- 308.6(422) Penalty—underpayment of estimated tax
- 308.7(422) Estimated tax carryforwards and how the carryforward amounts are affected under different circumstances

CHAPTERS 309 to 399 Reserved

TITLE V PASS-THROUGH ENTITY INCOME TAX

CHAPTER 400 ADMINISTRATION

CHAPTER 401

PARTNERSHIPS

- 401.1(422) General rule
- 401.2(422) Partnership returns

401.3(422) Contents of partnership return

401.4(422) Distribution and taxation of partnership income

CHAPTER 402

S CORPORATIONS

CHAPTER 403

APPORTIONMENT OF INCOME FOR RESIDENT SHAREHOLDERS OF S CORPORATIONS

- 403.1(422) Apportionment of income for resident shareholders of S corporations
- 403.2 Reserved
- 403.3(422) Distributions
- 403.4(422) Computation of net S corporation income
- 403.5(422) Computation of federal tax on S corporation income
- 403.6(422) Income allocable to Iowa
- 403.7(422) Credit for taxes paid to another state
- 403.8 and 403.9 Reserved
- 403.10(422) Example for tax periods beginning on or after January 1, 2002

CHAPTER 404

COMPOSITE RETURNS

- 404.1(422) Composite returns
- 404.2(422) Definitions
- 404.3(422) Filing requirements
- 404.4 Reserved
- 404.5(422) Composite return required by director
- 404.6(422) Determination of composite Iowa income
- 404.7(422) Determination of composite Iowa tax
- 404.8(422) Estimated tax
- 404.9(422) Time and place for filing

CHAPTERS 405 to 499 Reserved

TITLE VI CORPORATION INCOME TAX

CHAPTER 500 ADMINISTRATION

- 500.1(422) Definitions
- 500.2(422) Statutes of limitation
- 500.3(422) Retention of records
- 500.4(422) Cancellation of authority to do business
- 500.5(422) Authority for deductions
- 500.6(422) Jeopardy assessments

Information confidential
Reserved
Delegation of authority to audit and examine
Corporate income tax rate adjustments

FILING RETURNS, PAYMENT OF TAX,

	FILING RETURNS, PAYMENT OF TAX,
	PENALTY AND INTEREST, AND TAX CREDITS
501.1(422)	Who must file
501.2(422)	Time and place for filing return
501.3(422)	Form for filing
501.4(422)	Payment of tax
501.5(422)	Minimum tax
501.6(422)	Motor fuel credit
501.7(422)	Research activities credit
501.8(422)	New jobs credit
501.9	Reserved
501.10(15)	New jobs and income program tax credits
501.11(422)	Refunds and overpayments
501.12(422)	Deduction of credits
501.13(422)	Livestock production credits
501.14(15E)	Enterprise zone tax credits
501.15(15E)	Eligible housing business tax credit
501.16(422)	Franchise tax credit
501.17(422)	Assistive device tax credit
501.18(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects
	with Part 2 applications approved and tax credits reserved prior to July 1, 2014
501.19(422)	Ethanol blended gasoline tax credit
501.20(15E)	Eligible development business investment tax credit
501.21(15E,422)	Venture capital credits
501.22(15)	New capital investment program tax credits
501.23(15E,422)	Endow Iowa tax credit
501.24(422)	Soy-based cutting tool oil tax credit
501.25(15I,422)	Wage-benefits tax credit
501.26(422,476B)	
501.27(422,476C)	Renewable energy tax credit
501.28(15)	High quality job creation program
501.29(15E,422)	Economic development region revolving fund tax credit
501.30(422)	E-85 gasoline promotion tax credit
501.31(422)	Biodiesel blended fuel tax credit
501.32(422)	Soy-based transformer fluid tax credit
501.33(16,422)	Agricultural assets transfer tax credit and custom farming contract tax credit
501.34(15,422)	Film qualified expenditure tax credit
501.35(15,422)	Film investment tax credit
501.36(422)	Ethanol promotion tax credit
501.37(422)	Charitable conservation contribution tax credit
501.38(422)	School tuition organization tax credit
501.39(15,422)	Redevelopment tax credit
501.40(15)	High quality jobs program
501.41(15)	Aggregate tax credit limit for certain economic development programs
501.42(16,422)	Disaster recovery housing project tax credit
501.43(422)	E-15 plus gasoline promotion tax credit

501.44(422)	Solar energy system tax credit
501.45(422,85GA,	SF452) From farm to food donation tax credit
501.46(15)	Workforce housing tax incentives program
501.47(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects
	registered on or after July 1, 2014, and before August 15, 2016
501.48(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects
	registered on or after August 15, 2016
501.49(15,422)	Renewable chemical production tax credit program

501.50(15E,422) Hoover presidential library tax credit

CHAPTER 502

DETERMINATION OF NET INCOME

502.1(422)	Computation of net income for corporations
502.2(422)	Net operating loss carrybacks and carryovers
502.3(422)	Capital loss carryback
502.4(422)	Net operating and capital loss carrybacks and carryovers
502.5(422)	Interest and dividends from federal securities
502.6(422)	Interest and dividends from foreign securities, and securities of state and their political subdivisions
502.7(422)	Safe harbor leases
502.8(422)	Additions to federal taxable income
502.9(422)	Gains and losses on property acquired before January 1, 1934
502.10(422)	Work opportunity tax credit and alcohol and cellulosic biofuel fuels credit
502.11(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain individuals
502.12(422)	Federal income tax deduction
502.12(422)	Iowa income taxes and Iowa tax refund
502.14(422)	Method of accounting, accounting period
502.15(422)	Consolidated returns
502.16(422)	Federal rulings and regulations
502.17(422)	Depreciation of speculative shell buildings
502.18(422)	Deduction of multipurpose vehicle registration fee
502.19(422)	Deduction of foreign dividends
502.20(422)	Employer social security credit for tips
502.21(422)	Deductions related to the Iowa educational savings plan trust
502.22(422)	Additional first-year depreciation allowance
502.23(422)	Section 179 expensing
502.24(422)	Exclusion of ordinary or capital gain income realized as a result of involuntary conversion of property due to eminent domain
502.25(422)	Exclusion of income from sale, rental or furnishing of tangible personal property or services directly related to production of film, television, or video projects
502.26(422)	Exclusion of biodiesel production refund
502.27(422)	Like-kind exchanges of personal property completed after December 31, 2017, but
()	before tax periods beginning on or after January 1, 2020
502.28(422)	Broadband infrastructure grant exemption
502.29(422)	Interest expense deduction adjustments
502.30(422)	COVID-19 grant exclusion
	CHAPTER 503
	ALLOCATION AND APPORTIONMENT

503.1(422) Basis of corporate tax

503.2(422) Allocation or apportionment of investment income

503.3(422)	Application of related expense to allocable interest, dividends, rents and
	royalties-tax periods beginning on or after January 1, 1978
503.4(422)	Net gains and losses from the sale of assets
503.5(422)	Where income is derived from the manufacture or sale of tangible personal property
503.6(422)	Apportionment of income derived from business other than the manufacture or sale
	of tangible personal property
503.7(422)	Apportionment of income of transportation, communications, and certain public

- 503.7(422) Apportionment of income of transportation, communications, and certain public utilities corporations
- 503.8(422) Apportionment of income derived from more than one business activity carried on within a single corporate structure
- 503.9(422) Allocation and apportionment of income in special cases

ASSESSMENTS, REFUNDS, APPEALS

504.1(422)	Notice of discrepa	ancies
------------	--------------------	--------

- 504.2(422) Notice of assessment
- 504.3(422) Refund of overpaid tax
- 504.4(421) Abatement of tax
- 504.5(422) Protests

CHAPTER 505

ESTIMATED TAX FOR CORPORATIONS

- 505.1(422) Who must pay estimated tax
- 505.2(422) Time for filing and payment of tax
- 505.3(422) Special estimate periods
- 505.4(422) Reporting forms
- 505.5(422) Penalties
- 505.6(422) Overpayment of estimated tax

CHAPTERS 506 to 599

Reserved

TITLE VII

FRANCHISE TAX

CHAPTER 600

ADMINISTRATION

- 600.1(422) Definitions
- 600.2(422) Statutes of limitation
- 600.3(422) Retention of records
- 600.4(422) Authority for deductions
- 600.5(422) Jeopardy assessments
- 600.6(422) Information deemed confidential
- 600.7 Reserved
- 600.8(422) Delegation to audit and examine

CHAPTER 601

FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST,

AND TAX CREDITS

- 601.1(422) Who must file
- 601.2(422) Time and place for filing return
- 601.3(422) Form for filing
- 601.4(422) Payment of tax
- 601.5(422) Minimum tax

601.6(422)	Refunds and overpayments
601.7(422)	Allocation of franchise tax revenues
601.8(15E)	Eligible housing business tax credit
601.9(15E)	Eligible development business investment tax credit
601.10(404A,422)	Historic preservation and cultural and entertainment district tax credit
601.11(15E,422)	Venture capital credits
601.12(15)	New capital investment program tax credits
601.13(15E,422)	Endow Iowa tax credit
601.14(15I,422)	Wage-benefits tax credit
601.15(422,476B)	Wind energy production tax credit
601.16(422,476C)	Renewable energy tax credit
601.17(15)	High quality job creation program
601.18(15E,422)	Economic development region revolving fund tax credit
601.19(15,422)	Film qualified expenditure tax credit
601.20(15,422)	Film investment tax credit
601.21(15)	High quality jobs program
601.22(422)	Solar energy system tax credit
601.23(15)	Workforce housing tax incentives program
601.24(422)	Deduction of credits
601.25(15E,422)	Hoover presidential library tax credit

DETERMINATION OF NET INCOME

602.1(422)	Computation of net income for financial institutions
602.2(422)	Net operating loss carrybacks and carryovers
602.3(422)	Capital loss carryback
602.4(422)	Net operating and capital loss carrybacks and carryovers
602.5(422)	Interest and dividends from federal securities
602.6(422)	Interest and dividends from foreign securities and securities of states and other political subdivisions
602.7(422)	Safe harbor leases
602.8(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain individuals
602.9(422)	Work opportunity tax credit
602.10(422)	Like-kind exchanges of personal property completed after December 31, 2017, but before tax periods beginning on or after January 1, 2020
602.11(422)	Gains and losses on property acquired before January 1, 1934
602.12(422)	Federal income tax deduction
602.13(422)	Iowa franchise taxes
602.14(422)	Method of accounting, accounting period
602.15(422)	Consolidated returns
602.16(422)	Federal rulings and regulations
602.17(15E,422)	Charitable contributions relating to the endow Iowa tax credit
602.18(422)	Depreciation of speculative shell buildings
602.19(422)	Deduction of multipurpose vehicle registration fee
602.20(422)	Disallowance of expenses to carry an investment subsidiary for tax years which begin on or after January 1, 1995
602.21(422)	S corporation and limited liability company financial institutions
602.22(422)	Deduction for contributions made to the endowment fund of the Iowa educational savings plan trust
602.23(422)	Additional first-year depreciation allowance
602.24(422)	Section 179 expensing

Revenue[701]

ALLOCATION AND APPORTIONMENT

602.25(422)	Basis of franchise tax
-------------	------------------------

- 602.26(422) Allocation and apportionment
- 602.27(422) Net gains and losses from the sale of assets
- 602.28(422) Apportionment factor
- 602.29(422) Allocation and apportionment of income in special cases
- 602.30(422) Broadband infrastructure grant exemption
- 602.31(422) Interest expense deduction adjustments
- 602.32(422) COVID-19 grant exclusion

CHAPTER 603

ASSESSMENTS, REFUNDS, APPEALS

- 603.1(422) Notice of discrepancies
- 603.2(422) Notice of assessment
- 603.3(422) Refund of overpaid tax
- 603.4(421) Abatement of tax
- 603.5(422) Protests

CHAPTER 604

ESTIMATED TAX FOR FINANCIAL INSTITUTIONS

- 604.1(422) Who must pay estimated tax
- 604.2(422) Time for filing and payment of tax
- 604.3(422) Special estimate periods
- 604.4(422) Reporting forms
- 604.5(422) Penalties
- 604.6(422) Overpayment of estimated tax

CHAPTERS 605 to 699

Reserved

TITLE VIII FIDUCIARY INCOME TAX

CHAPTER 700

FIDUCIARY INCOME TAX

- 700.1(422) Administration
- 700.2(422) Confidentiality
- 700.3(422) Situs of trusts
- Fiduciary returns and payment of the tax
- 700.5(422) Extension of time to file and pay the tax
- 700.6(422) Penalties
- 700.7(422) Interest or refunds on net operating loss carrybacks
- 700.8(422) Reportable income and deductions
- 700.9(422) Audits, assessments and refunds
- 700.10(422) The income tax certificate of acquittance
- 700.11(422) Appeals to the director

CHAPTERS 701 to 799 Reserved

TITLE IX TAX CREDITS

CHAPTER 800 TAX CREDITS

CHAPTERS 801 to 899 Reserved

TITLE X INHERITANCE TAX

CHAPTER 900 INHERITANCE TAX

900.1(450)	Administration
900.2(450)	Inheritance tax returns and payment of tax
900.3(450)	Audits, assessments and refunds
900.4(450)	Appeals
900.5(450)	Gross estate
900.6(450)	The net estate
900.7(450)	Life estate, remainder and annuity tables—in general
900.8(450B)	Special use valuation
900.9(450)	Market value in the ordinary course of trade
900.10(450)	Alternate valuation date
900.11(450)	Valuation—special problem areas
900.12(450)	The inheritance tax clearance
900.13(450)	No lien on the surviving spouse's share of the estate
900.14(450)	Computation of shares
900.15(450)	Applicability

CHAPTER 901

IOWA ESTATE TAX

- 901.1(451) Administration
- 901.2(451) Confidential and nonconfidential information
- 901.3(451) Tax imposed, tax returns, and tax due
- 901.4(451) Audits, assessments and refunds
- 901.5(451) Appeals
- 901.6(451) Applicable rules

CHAPTER 902

GENERATION SKIPPING TRANSFER TAX

- 902.1(450A) Administration
- 902.2(450A) Confidential and nonconfidential information
- 902.3(450A) Tax imposed, tax due and tax returns
- 902.4(450A) Audits, assessments and refunds
- 902.5(450A) Appeals
- 902.6(450A) Generation skipping transfers prior to Public Law 99-514
- 902.7(421) Applicability