

REVENUE DEPARTMENT[701]

Created by 1986 Iowa Acts, chapter 1245.

TITLE I
*ADMINISTRATION*CHAPTER 1
CONVERSION CHARTCHAPTER 2
ReservedCHAPTER 3
VOLUNTARY DISCLOSURE PROGRAM

3.1(421,422,423) Voluntary disclosure program

CHAPTER 4
ReservedCHAPTER 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

CHAPTER 8 FORMS AND COMMUNICATIONS

8.1(17A,421)	Definitions
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	
		RETAIL SALES
10.20 to 10.29	Reserved	
		USE
10.30 to 10.39	Reserved	
		INDIVIDUAL INCOME
10.40 to 10.49	Reserved	
		WITHHOLDING
10.50 to 10.55	Reserved	
		CORPORATE
10.56 to 10.65	Reserved	
		FINANCIAL INSTITUTIONS
10.66 to 10.70	Reserved	
		MOTOR FUEL
10.71(452A)	Penalty and enforcement provisions	
10.72(452A)	Interest	
10.73 to 10.75	Reserved	
		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	
		IOWA ESTATE
10.90 to 10.95	Reserved	
		GENERATION SKIPPING
10.96 to 10.100	Reserved	
		FIDUCIARY INCOME
10.101 to 10.109	Reserved	
		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)	Time limits	

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

CHAPTER 11 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

CHAPTER 23

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 year
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 estate
102.2(421,428,441)	Assessment and valuation of real estate
102.3(421,428,441)	Valuation of agricultural real estate
102.4(421,428,441)	Valuation of residential real estate
102.5(421,428,441)	Valuation of commercial real estate
102.6(421,428,441)	Valuation of industrial land and buildings

102.7(421,427A,428,441)	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

CHAPTER 103

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

CHAPTER 105

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 state
- 106.9(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

CHAPTER 110
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(427,428,433,434,435,437,438)	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

CHAPTER 111
ADMINISTRATION

111.1(441)	Establishment
111.2(441)	General operation
111.3(441)	Location
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

200.1(423) 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

CHAPTER 204

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

CHAPTER 208

MULTILEVEL MARKETER AGREEMENTS

208.1(421) Multilevel marketers—in general

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 employers to 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
211.51(423)	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 property
211.56(423)	Storage of tangible or electronic files, documents, or other records

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

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

CHAPTER 215
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
- 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
EVENTS, AMUSEMENTS, AND OTHER RELATED ACTIVITIES

- 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 service
- 217.7(423) General billing issues
- 217.8(34A) Prepaid wireless 911 surcharge
- 217.9(423) State sales tax exemption for central office equipment and transmission equipment

CHAPTER 218

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

CHAPTER 221

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

CHAPTER 251

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
254.12(453A)	Permit—license revocation
254.13(453A)	Permit applications and denials
254.14(453A)	Confidential information
254.15	Reserved
254.16(453A)	Inventory tax

CHAPTER 255

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

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

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,HF339)	Retail permits required
256.13(81GA,HF339)	Permit issuance fee
256.14(81GA,HF339)	Refunds of permit fee
256.15(81GA,HF339)	Application for permit
256.16(81GA,HF339)	Records and reports
256.17(81GA,HF339)	Penalties

CHAPTER 257

UNFAIR CIGARETTE SALES

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

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(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

CHAPTER 271

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

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

CHAPTER 275

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

CHAPTER 285

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

289.1(424) Rules incorporated

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 terroristic action
- 301.12(422) 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 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
- 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
302.85(422)	Interest expense deduction adjustments
302.86(422)	COVID-19 grant exclusion

CHAPTER 303

DETERMINATION OF TAXABLE INCOME

303.1(422)	Verification of deductions required
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)	From farm to food donation tax credit
304.52(422)	Adoption tax credit
304.53(15)	Workforce housing tax incentives program
304.54(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
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

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 FOR TAX YEARS BEGINNING PRIOR TO JANUARY 1, 2022

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
404.10(422)	Repeal—transition rule

CHAPTER 405
COMPOSITE RETURNS FOR TAX YEARS BEGINNING ON OR AFTER JANUARY 1, 2022

405.1(422)	Composite returns
405.2(422)	Definitions
405.3(422)	Filing and payment for pass-through entities
405.4(422)	Nonresident member determination
405.5(422)	Exceptions to the composite return requirement
405.6(422)	Election out of the composite return tax requirement
405.7(422)	Determination of composite return tax
405.8(422)	Filing for nonresident members—composite tax credits
405.9(422)	Composite returns for nonresidents who are not members of a pass-through entity

CHAPTERS 406 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
500.7(422)	Information confidential
500.8	Reserved
500.9(422)	Delegation of authority to audit and examine
500.10(422)	Corporate income tax rate adjustments

CHAPTER 501

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)	Wind energy production tax credit
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)	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
502.13(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 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

CHAPTER 504

ASSESSMENTS, REFUNDS, APPEALS

- 504.1(422) Notice of discrepancies
- 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

CHAPTER 602
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

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
700.4(422)	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