REVENUE DEPARTMENT[701]

Created by 1986 Iowa Acts, Chapter 1245.

CHAPTER 1

STATE BOARD OF TAX REVIEW—ADMINISTRATION

- 1.1(17A,421) Establishment, membership and location of the state board of tax review
- 1.2(421,17A) Powers and duties of the state board
- 1.3(421,17A) Powers and duties not subject to the jurisdiction of the state board

CHAPTER 2

STATE BOARD OF TAX REVIEW—CONDUCT OF APPEALS AND RULES OF PRACTICE AND PROCEDURE

DIVISION I

APPELLATE CASES

GENERAL RULES OF PRACTICE AND PROCEDURE FOR FINAL CONTESTED CASE DECISIONS OF OR ATTRIBUTABLE TO THE DIRECTOR OF REVENUE

- 2.1(421,17A) Definitions
- 2.2(421,17A) Appeal and jurisdiction
- 2.3(421,17A) Form of appeal
- 2.4(421,17A) Certification by director
- 2.5(421,17A) Motions
- 2.6(421,17A) Answer
- 2.7(421,17A) Docketing
- 2.8(421,17A) Filing of papers
- 2.9(421,17A) Hearing an appeal
- 2.10(17A,421) Appearances by appellant
- 2.11(421,17A) Authority of state board to issue procedural orders
- 2.12(421,17A) Continuances
- 2.13(17A,421) Place of hearing
- 2.14(17A,421) Members participating
- 2.15(17A,421) Presiding officer
- 2.16(17A,421) Appeals of state board decisions

DIVISION II ORIGINAL JURISDICTION

RULES GOVERNING CONTESTED CASE PROCEEDINGS N WHICH THE STATE BOARD HAS ORIGINAL JURISDICTION TO COMMENCE A CONTESTED CASE PROCEEDING

- 2.17(421,17A) Applicability and scope
- 2.18(17A) Definitions
- 2.19(421,17A) Time requirements
- 2.20(421,17A) Notice of appeal
- 2.21(421,17A) Form of appeal
- 2.21(421,1/A) Form of appear
- 2.22(421,17A) Certification by director
- 2.23(421,17A) Answer
- 2.24(421,17A) Docketing
- 2.25(421,17A) Appearances by appellant
- 2.26(421,17A) Place of hearing
- 2.27(421,17A) Transcript of hearing
- 2.28(421,17A) Requests for contested case proceeding
- 2.29(421,17A) Notice of hearing
- 2.30(17A) Presiding officer

2.31(421,17A)	Transfer of case for hearing or appeal
2.32(421,17A)	Waiver of procedures
2.33(421,17A)	Telephone proceedings
2.34(17A,421)	Disqualifications of a presiding officer
2.35(421,17A)	Consolidation and severance
2.36(17A)	Service and filing of pleadings and other papers
2.37(421,17A)	Discovery
2.38(421,17A)	Subpoenas
2.39(421,17A)	Motions
2.40(421,17A)	Prehearing conference
2.41(421,17A)	Continuances
2.42(17A)	Withdrawals
2.43(421,17A)	Intervention
2.44(421,17A)	Hearing procedures
2.45(421,17A)	Evidence
2.46(421,17A)	Default or dismissal
2.47(421,17A)	Ex parte communication
2.48(421,17A)	Recording costs
2.49(421,17A)	Interlocutory appeals
2.50(421,17A)	Final decision
2.51(421,17A)	Applications for rehearing
2.52(421,17A)	Stays of agency and board actions
2.53(421,17A)	No factual dispute contested case
2.54(421,17A)	Appeal and review of a state board decision
	CHAPTER 3
	VOLUNTARY DISCLOSURE PROGRAM
3.1(421,422,423)	Voluntary disclosure program
	CHAPTER 4
	MULTILEVEL MARKETER AGREEMENTS
4.1(421)	Multilevel marketers—in general
	CHAPTER 5
	PUBLIC RECORDS AND FAIR INFORMATION PRACTICES (Uniform Rules)
5.1(17A,22)	Definitions
5.3(17A,22)	Requests for access to records
5.6(17A,22)	Procedure by which additions, dissents, or objections may be entered into certain records
5.9(17A,22)	Disclosures without the consent of the subject
5.10(17A,22)	Routine use
5.11(17A,22)	Consensual disclosure of confidential records
5.12(17A,22)	Release to subject
5.13(17A,22)	Availability of records
5.14(17A,22)	Personally identifiable information
5.15(17A,22)	Other groups of records

5.16(17A,22) Other groups (5.16(17A,22) Applicability

TITLE I ADMINISTRATION

CHAPTER 6

ORGANIZATION, PUBLIC INSPECTION

- 6.1(17A) Establishment, organization, general course and method of operations, methods by which and location where the public may obtain information or make submissions
 - or requests
- 6.2(17A) Public inspection
- 6.3(17A) Examination of records
- 6.4(17A) Copies of proposed rules
- 6.5(17A) Regulatory analysis procedures
- 6.6(422) Retention of records and returns by the department
- 6.7(68B) Consent to sell
- 6.8(421) Tax return extension in disaster areas

CHAPTER 7

PRACTICE AND PROCEDURE BEFORE THE DEPARTMENT OF REVENUE

DIVISION I

INFORMAL, FORMAL, ADMINISTRATIVE AND JUDICIAL REVIEW PROCEDURES APPLICABLE TO CONTESTED CASES AND OTHER PROCEEDINGS COMMENCED PRIOR TO JULY 1, 1999

- 7.1(17A) Definitions
- 7.2(17A) Scope of rules
- 7.3(17A)Business hours
- 7.4(17A) Computation of time, filing of documents
- 7.5(17A) Form and style of papers
- 7.6(17A) Persons authorized to practice before the department
- 7.7(17A) Resolution of tax liability
- 7.8(17A) Protests
- 7.9(17A) Identifying details
- 7.10(17A) Docket
- 7.11(17A) Informal procedures and dismissals of protests
- 7.12(17A) Answer
- 7.13(17A) Subpoenas
- 7.14(17A) Commencement of contested case proceedings
- 7.15(17A) Discovery
- 7.16(17A) Prehearing conference
- 7.17(17A) Contested case proceedings
- 7.18(17A) Interventions
- 7.19(17A) Record and transcript
- 7.20(17A) Rehearing
- 7.21(17A) Service
- 7.22 Reserved
- 7.23(17A) Ex parte communications
- 7.24(17A) Licenses
- 7.25(17A) Declaratory rulings—in general
- 7.26(17A) Department procedure for rule making—in general
- 7.27(9C,91C) Procedure for nonlocal business entity bond forfeitures
- 7.28 and 7.29 Reserved
- 7.30(421) Definitions which apply to rules 701—7.31(421) to 701—7.35(421)
- 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		
7.34(421)	Power of attorney		
7.35(421)	Taxpayer designation of tax type and period to which voluntary payments are to be applied		
	DIVISION II		
INFORMAL, FORMAL, ADMINISTRATIVE AND JUDICIAL REVIEW PROCEDURES APPLICABLE TO CONTESTED CASES AND OTHER PROCEEDINGS COMMENCED ON OR AFTER JULY 1, 1999			
7.36(421,17A)	Applicability and scope of rules		
7.37(421,17A)	Definitions		
7.38(421,17A)	Applicability of rules set forth in Division I of Chapter 7		
7.39(17A)	Business hours		
7.40(17A)	Persons authorized to represent themselves or others		
7.41(17A)	Protest		
7.42(17A)	Identifying details		
7.43(17A)	Docket		
7.44(17A)	Informal procedures and dismissals of protests		
7.45(17A)	Answer		
7.46(17A)	Subpoenas		
7.47(17A)	Commencement of contested case proceedings		
7.48(17A)	Discovery		
7.49(17A)	Prehearing conference		
7.50(17A)	Contested case proceedings		
7.51(17A)	Record and transcript		
7.52(17A)	Rehearing		
7.53(17A)	Service		
7.54(17A)	Ex parte communications and disqualification		
7.55(17A)	Licenses		
7.56(17A)	Declaratory order—in general		
7.57(17A)	Department procedure for rule making		
7.58(17A)	Public inquiries on rule making and the rule-making records		
7.59(17A)	Criticism of rules		
	DIVISION III		
7 (0/700 & 115220	WAIVER OR VARIANCE		
7.60(78GA,HF220	6) Waiver or variance of certain department rules		
	DIVISION IV		
761(17A)	PETITION FOR RULE MAKING		
7.61(17A)	Petition for rule making		
	CHAPTER 8		
	FORMS AND COMMUNICATIONS		
8.1(17A)	Definitions		
8.2(17A)	Official forms		
8.3(17A)	Substitution of official forms		
8.4(17A)	Description of forms		
8.5(422)	Electronic filing of Iowa income tax returns		
	CHAPTER 9		
	FILING AND EXTENSION OF TAX LIENS		

AND CHARGING OFF UNCOLLECTIBLE TAX ACCOUNTS

- 9.1(422,423) Definitions
- 9.2(422,423) Lien attaches

Place of filing Time of filing Period of lien 9.4(422,423)

9.5(422,423) 9.6(422,423)

9.7(422,423) Fees

CHAPTER 10

INTEREST, PENALTY, EXCEPTIONS TO PENALTY, AND JEOPARDY ASSESSMENTS		
10.1(421)	Definitions	
10.2(421)	Interest	
10.3(422,423,450,4	452A) Interest on refunds and unpaid tax	
10.4(421)	Frivolous return penalty	
10.5(421)	Improper receipt of credit or refund	
	PENALTY FOR TAX PERIOD BEGINNING AFTER JANUARY 1, 1991	
10.6(421)	Penalties	
10.7(421)	Waiver of penalty-definitions	
10.8(421)	Penalty exceptions	
10.9(421)	Notice of penalty exception for one late return in a three-year period	
10.10 to 10.19	Reserved	
	RETAIL SALES	
10.20 to 10.29	Reserved	
	USE	
10.30 to 10.39	Reserved	
10.50 to 10.59		
10 40 4 10 40	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	
10.71(452.4)	MOTOR FUEL	
10.71(452A)	Penalty and enforcement provisions Interest	
10.72(452A) 10.73 to 10.75		
10.75 10 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	
10.70 10 10.75		
	GENERATION SKIPPING	
10.96 to 10.100	Reserved	

10.101 to 10.109	FIDUCIARY INCOME Reserved
10.101 10 10.109	
10.110 to 10.114	HOTEL AND MOTEL Reserved
10.115(421)	ALL TAXES 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

- 10.117(422,453B) The limits
- 10.119(422,453B) Amount of bond
- 10.120(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

TITLE II EXCISE

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

CHAPTER 12

FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST

- 12.1(422) Returns and payment of tax
- 12.2(422,423) Remittances
- 12.3(422) Permits and negotiated rate agreements
- 12.4(422) Nonpermit holders
- 12.5(422,423) Regular permit holders responsible for collection of tax
- 12.6(422,423) Sale of business
- 12.7(422) Bankruptcy, insolvency or assignment for benefit of creditors
- 12.8(422) Vending machines and other coin-operated devices
- 12.9(422) Claim for refund of tax
- 12.10(423) Audit limitation for certain services
- 12.11 Reserved
- 12.12(422) Extension of time for filing
- 12.13(422) Determination of filing status
- 12.14(422,423) Immediate successor liability for unpaid tax

12.15(422,423)	Officers and	partners—personal	liability for	unpaid tax
10 1 ((100)	C1	1. 1.1.		

- 12.16(422) Show sponsor liability
- 12.17(422) Purchaser liability for unpaid sales tax
- 12.18(423) Biodiesel production refund

PERMITS

- 13.1(422)Retail sales tax permit required
- 13.2(422) Application for permit
- 13.3(422) Permit not transferable—sale of business
- 13.4(422) Permit—consolidated return optional
- 13.5(422)Retailers operating a temporary business
- 13.6(422)Reinstatement of canceled permit
- 13.7(422) Reinstatement of revoked permit
- 13.8(422) Withdrawal of permit
- 13.9(422) Loss or destruction of permit
- 13.10(422) Change of location
- 13.11(422) Change of ownership
- 13.12(422) Permit posting
- 13.13(422) Trustees, receivers, executors and administrators
- 13.14(422) Vending machines and other coin-operated devices
- 13.15(422) Other amusements
- 13.16(422) Substantially delinquent tax—denial of permit
- 13.17(422) Substantially delinquent tax—revocation of permit

CHAPTER 14

COMPUTATION OF TAX

14.1(422) Tax not to be included in price

14.2(422,423,77GA,ch1130) Retail bracket system for state sales and local option sales and service tax

14.3(422,423) Taxation of transactions due to rate change

CHAPTER 15

DETERMINATION OF A SALE AND SALE PRICE

Defending another in brief find brief finde
Conditional sales to be included in gross sales
Repossessed goods
Exemption certificates, direct pay permits, fuel used in processing, and beer and wine wholesalers
Bad debts
Recovery of bad debts by collection agency or attorney
Discounts, rebates and coupons
Reserved
Returned merchandise
Goods damaged in transit
Consignment sales
Leased departments
Excise tax included in and excluded from gross receipts
Freight, other transportation charges, and exclusions from the exemption applicable to these services
Installation charges when tangible personal property is sold at retail
Premiums and gifts
Gift certificates
Finance charge
Coins and other currency exchanged at greater than face value

15.19(422,423)	Trade-ins		
15.20(422,423)	Corporate mergers which do not involve taxable sales of tangible personal property or services		
	CHAPTER 16		
	TAXABLE SALES		
16.1(422)	Tax imposed		
16.2(422)	Used or secondhand tangible personal property		
16.3(422,423)	Tangible personal property used or consumed by the manufacturer thereof		
16.4(422,423)	Patterns, dies, jigs, tools, and manufacturing or printing aids		
16.5(422,423)	Explosives used in mines, quarries and elsewhere		
16.6(422,423)	Electrotypes, types, zinc etchings, halftones, stereotypes, color process plates		
	and wood mounts		
16.7	Reserved		
16.8(422,423)	Wholesalers and jobbers selling at retail		
16.9(422,423)	Materials and supplies sold to retail stores		
16.10(422,423)	Sales to certain corporations organized under federal statutes		
16.11(422,423)	Paper plates, paper cups, paper dishes, paper napkins, paper, wooden or plastic spoons and forks and straws		
16.12(422)	Tangible personal property purchased for resale but incidentally consumed by		
10.12(422)	the purchaser		
16.13(422)	Property furnished without charge by employers to employees		
16.14(422)	Sales in interstate commerce—goods delivered into this state		
16.15(422)	Owners or operators of buildings		
16.16(422,423)	Tangible personal property made to order		
16.17(422,423)	Blacksmith and machine shops		
16.18(422,423)	Sales of signs at retail		
16.19(422,423)	Products sold by cooperatives to members or patrons		
16.20(422,423)	Municipal utilities, investor-owned utilities, or municipal or rural electrification		
	cooperatives or associations		
16.21(422,423)	Sale of pets		
16.22(422,423)	Sales on layaway		
16.23(422)	Meal tickets, coupon books, and merchandise cards		
16.24(422,423)	Truckers engaged in retail business		
16.25(422,423)	Foreign truckers selling at retail in Iowa		
16.26(422)	Admissions to amusements, athletic events, commercial amusement enterprises, fairs, and games		
16.27 and 16.28	Reserved		
16.29(422)	Rental of personal property in connection with the operation of amusements		
16.30(422)	Commercial amusement enterprises—companies or persons which contract to		
	furnish show for fixed fee		
16.31	Reserved		
16.32(422)	River steamboats		
16.33(422)	Pawnbrokers		
16.34(422,423)	Druggists and pharmacists		
16.35(422,423)	Memorial stones		
16.36(422)	Communication services furnished by hotel to its guests		
16.37(422)	Private clubs		
16.38	Reserved		
16.39(422)	Athletic events		
16.40(422,423)	Iowa dental laboratories		
16.41(422,423)	Dental supply houses		

16.42(422)	News distributors an	nd magazine distributors

- 16.43(422,423) Magazine subscriptions by independent dealers
- 16.44(422,423) Sales by finance companies
- 16.45(422,423) Sale of baling wire and baling twine
- 16.46(422,423) Snowmobiles and motorboats
- 16.47(422)Conditional sales contracts
- 16.48(422,423) Carpeting and other floor coverings
- 16.49(422,423) Bowling
- 16.50(422,423) Various special problems relating to public utilities
- 16.51(422,423) Sales of services treated as sales of tangible personal property
- 16.52(422,423) Sales of prepaid merchandise cards

EXEMPT SALES

	EXEMIT SALES
17.1(422,423)	Gross receipts expended for educational, religious, and charitable purposes
17.2(422)	Fuel used in processing—when exempt
17.3(422,423)	Processing exemptions
17.4(422,423)	Commercial fertilizer and agricultural limestone
17.5(422,423)	Sales to the American Red Cross, the Coast Guard Auxiliary, Navy-Marine Corps Relief Society, and U.S.O
17.6(422,423)	Sales of vehicles subject to registration—new and used—by dealers
17.7(422,423)	Sales to certain federal corporations
17.8(422)	Sales in interstate commerce—goods transported or shipped from this state
17.9(422,423)	Sales of breeding livestock, fowl and certain other property used in agricultural production
17.10(422,423)	Materials used for seed inoculations
17.11(422,423)	Educational institution
17.12(422)	Coat or hat checkrooms
17.13(422,423)	Railroad rolling stock
17.14(422,423)	Chemicals, solvents, sorbents, or reagents used in processing
17.15(422,423)	Demurrage charges
17.16(422,423)	Sale of a draft horse
17.17(422,423)	Beverage container deposits
17.18(422,423)	Films, video tapes and other media, exempt rental and sale
17.19(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
17.20(422)	Raffles
17.21(422)	Exempt sales of prizes
17.22(422,423)	Modular homes
17.23(422,423)	Sales to other states and their political subdivisions
17.24(422)	Nonprofit private museums
17.25(422,423)	Exempt sales by excursion boat licensees
17.26(422,423)	Bedding for agricultural livestock or fowl
17.27(422,423)	Statewide notification center service exemption
17.28(422,423)	State fair and fair societies
17.29(422,423)	Reciprocal shipment of wines
17.30(422,423)	Nonprofit organ procurement organizations
17.31(422,423)	Sale of electricity to water companies
17.32(422)	Food and beverages sold by certain organizations are exempt
17.33(422,423)	Sales of building materials, supplies and equipment to not-for-profit rural water
	districts

17.34(422,423)	Sales to hospices
17.35(422,423)	Sales of livestock ear tags
17.36(422,423)	Sale or rental of information services
17.37(422,423)	Temporary exemption from sales tax on certain utilities
17.38(422,423)	State sales tax phase-out on energies
17 20(422 422)	

- 17.39(422,423) Art centers
- 17.40(422,423) Community action agencies
- 17.41(422,423) Legislative service bureau

TAXABLE AND EXEMPT SALES DETERMINED BY METHOD OF TRANSACTION OR USAGE

	OF TRANSACTION OR USAGE
18.1(422,423)	Tangible personal property purchased from the United States government
18.2(422,423)	Sales of butane, propane and other like gases in cylinder drums, etc.
18.3(422,423)	Chemical compounds used to treat water
18.4(422)	Mortgages and trustees
18.5(422,423)	Sales to agencies or instrumentalities of federal, state, county and municipal government
18.6(422,423)	Relief agencies
18.7(422,423)	Containers, including packing cases, shipping cases, wrapping material and similar items
18.8(422)	Auctioneers
18.9(422)	Sales by farmers
18.10(422,423)	Florists
18.11(422,423)	Landscaping materials
18.12(422,423)	Hatcheries
18.13(422,423)	Sales by the state of Iowa, its agencies and instrumentalities
18.14(422,423)	Sales of livestock and poultry feeds
18.15(422,423)	Student fraternities and sororities
18.16(422,423)	Photographers and photostaters
18.17(422,423)	Gravel and stone
18.18(422,423)	Sale of ice
18.19(422,423)	Antiques, curios, old coins or collector's postage stamps
18.20(422,423)	Communication services
18.21(422,423)	Morticians or funeral directors
18.22(422,423)	Physicians, dentists, surgeons, ophthalmologists, oculists, optometrists, and opticians
18.23(422)	Veterinarians
18.24(422,423)	Hospitals, infirmaries and sanitariums
18.25(422,423)	Warranties and maintenance contracts
18.26(422)	Service charge and gratuity
18.27(422)	Advertising agencies, commercial artists, and designers
18.28(422,423)	Casual sales
18.29(422,423)	Processing, a definition of the word, its beginning and completion characterized with specific examples of processing
18.30(422)	Taxation of American Indians
18.31(422,423)	Tangible personal property purchased by one who is engaged in the performance of a service
18.32(422,423)	Sale, transfer or exchange of tangible personal property or taxable enumerated services between affiliated corporations
18.33(422,423)	Printers' and publishers' supplies exemption with retroactive effective date
18.34(422,423)	Automatic data processing

18.35(422,423)	Drainage tile
18.36(422,423)	True leases and purchases of tangible personal property by lessors
18.37(422,423)	Motor fuel, special fuel, aviation fuels and gasoline
18.38(422,423)	Urban transit systems
18.39(422,423)	Sales or services rendered, furnished, or performed by a county or city
18.40(422,423)	Renting of rooms
18.41(422,423)	Envelopes for advertising
18.42(422,423)	Newspapers, free newspapers and shoppers' guides
18.43(422,423)	Written contract
18.44(422,423)	Sale or rental of farm machinery and equipment
18.45(422,423)	Sale or rental of computers, industrial machinery and equipment; refund of and exemption from tax paid for periods prior to July 1, 1997
18.46(422,423)	Automotive fluids
18.47(422,423)	Maintenance or repair of fabric or clothing
18.48(422,423)	Sale or rental of farm machinery, equipment, replacement parts, and repairs used in livestock, dairy, or plant production
18.49(422,423)	Aircraft sales, rental, component parts, and services exemptions prior to, on, and after July 1, 1999
18.50(422,423)	Property used by a lending organization
18.51(422,423)	Sales to nonprofit legal aid organizations
18.52(422,423)	Irrigation equipment used in farming operations
18.53(422,423)	Sales to persons engaged in the consumer rental purchase business
18.54(422,423)	Sales of advertising material
18.55(422,423)	Drop shipment sales
18.56(422,423)	Wind energy conversion property
18.57(422,423)	Exemptions applicable to the production of flowering, ornamental, and vegetable plants
18.58(422,423)	Exempt sales or rentals of computers, industrial machinery and equipment, and exempt sales of fuel and electricity on and after July 1, 1997
18.59(422,423)	Exempt sales to nonprofit hospitals
18.60(422,423)	Exempt sales of gases used in the manufacturing process
18.61(422,423)	Exclusion from tax for property delivered by certain media
	CHAPTER 19
	SALES AND USE TAX ON CONSTRUCTION ACTIVITIES
19.1(422,423)	General information
19.2(422,423)	Contractors are consumers of building materials, supplies, and equipment by statute
19.3(422,423)	Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners
19.4(422,423)	Contractors, subcontractors or builders who are retailers
19.5(422,423)	Building materials, supplies, and equipment used in the performance of construction contracts within and outside Iowa
19.6(422,423)	Prefabricated structures
19.7(422,423)	Types of construction contracts
19.8(422,423)	Machinery and equipment sales contracts with installation
19.9(422,423)	Construction contracts with equipment sales (mixed contracts)
19.10(422,423)	Distinguishing machinery and equipment from real property
19.11(422,423)	Tangible personal property which becomes structures
19.12(422,423)	Construction contracts with tax exempt entities
19.13(422,423)	Tax on enumerated services
19.14(422,423)	Transportation cost
19.15(422,423)	Start-up charges

- 19.16(422,423) Liability of subcontractors
- 19.17(422,423) Liability of sponsors
- 19.18(422,423) Withholding
- 19.19(422,423) Resale certificates
- 19.20(423) Reporting for use tax

FOODS FOR HUMAN CONSUMPTION, PRESCRIPTION DRUGS, INSULIN, HYPODERMIC SYRINGES, DIABETIC TESTING MATERIALS, PROSTHETIC, ORTHOTIC OR ORTHOPEDIC DEVICES

- 20.1(422,423) Foods for human consumption
- 20.2(422,423) Food coupon rules
- 20.3(422,423) Nonparticipating retailer in the food coupon program
- 20.4(422,423) Determination of eligible foods
- 20.5(422,423) Meals and prepared food
- 20.6(422,423) Vending machines
- 20.7(422,423) Prescription drugs and devices
- 20.8(422,423) Exempt sales of nonprescription medical devices, other than prosthetic devices
- 20.9(422,423) Prosthetic, orthotic and orthopedic devices
- 20.10(422,423) Sales and rentals covered by Medicaid and Medicare
- 20.11(422,423) Reporting
- 20.12(422,423) Exempt sales of clothing and footwear during two-day period in August

CHAPTERS 21 to 25

Reserved

TITLE III SALES TAX ON SERVICES

CHAPTER 26

SALES AND USE TAX ON SERVICES

- 26.1(422) Definition and scope
- 26.2(422) Enumerated services exempt
- 26.3(422) Alteration and garment repair
- 26.4(422) Armored car
- 26.5(422) Vehicle repair
- 26.6(422) Battery, tire and allied
- 26.7(422) Investment counseling
- 26.8(422) Bank and financial institution service charges
- 26.9(422) Barber and beauty
- 26.10(422) Boat repair
- 26.11(422) Car and vehicle wash and wax
- 26.12(422) Carpentry
- 26.13(422) Roof, shingle and glass repair
- 26.14(422) Dance schools and dance studios
- 26.15(422) Dry cleaning, pressing, dyeing and laundering
- 26.16(422) Electrical and electronic repair and installation
- 26.17(422) Engraving, photography and retouching
- 26.18(422,423) Equipment and tangible personal property rental
- 26.19(422) Excavating and grading
- 26.20(422) Farm implement repair of all kinds
- 26.21(422) Flying service
- 26.22(422) Furniture, rug, upholstery, repair and cleaning
- 26.23(422) Fur storage and repair

26.24(422)	Golf and country clubs and all commercial recreation
26.25(422)	House and building moving
26.26(422)	Household appliance, television and radio repair
26.27(422)	Jewelry and watch repair
26.28(422)	Machine operators
26.29(422)	Machine repair of all kinds
26.30(422)	Motor repair
26.31(422)	Motorcycle, scooter and bicycle repair
26.32(422)	Oilers and lubricators
26.33(422)	Office and business machine repair
26.34(422)	Painting, papering and interior decorating
26.35(422)	Parking facilities
26.36(422)	Pipe fitting and plumbing
26.37(422)	Wood preparation
26.38(422)	Private employment agency, executive search agency
26.39(422)	Printing and binding
26.40(422)	Sewing and stitching
26.41(422)	Shoe repair and shoeshine
26.42(422)	Storage warehousing, storage locker, and storage warehousing of raw agricultural
	products and household goods
26.43(422,423)	Telephone answering service
26.44(422)	Test laboratories
26.45(422)	Termite, bug, roach, and pest eradicators
26.46(422)	Tin and sheet metal repair
26.47(422)	Turkish baths, massage, and reducing salons
26.48(422)	Vulcanizing, recapping or retreading
26.49	Reserved
26.50(422)	Weighing
26.51(422)	Welding
26.52(422)	Well drilling
26.53(422)	Wrapping, packing and packaging of merchandise other than processed meat,
	fish, fowl and vegetables
26.54(422)	Wrecking service
26.55(422)	Wrecker and towing
26.56(422)	Cable and pay television
26.57(422)	Camera repair
26.58(422)	Campgrounds
26.59(422)	Gun repair
26.60(422)	Janitorial and building maintenance or cleaning
26.61(422)	Lawn care
26.62(422)	Landscaping
26.63(422)	Pet grooming
26.64(422)	Reflexology
26.65(422)	Tanning beds and tanning salons
26.66(422)	Tree trimming and removal
26.67(422)	Water conditioning and softening
26.68(422)	Motor vehicle, recreational vehicle and recreational boat rental
26.69(422)	Security and detective services
26.70	Reserved
26.71(422,423)	Solid waste collection and disposal services
26.72(422,423)	Sewage services
26.73	Reserved

26.74(422,423)	Aircraft rental
26.75(422,423)	Sign construction and installation
26.76(422,423)	Swimming pool cleaning and maintenance
26.77(422,423)	Taxidermy
26.78(422,423)	Mini-storage
26.79(422,423)	Dating services
26.80(422,423)	Limousine service

26.81(422) Sales of bundled services contracts

CHAPTER 27

AUTOMOBILE RENTAL EXCISE TAX

- 27.1(422,422C,423) Definitions and characterizations
- 27.2(422,422C,423) Tax imposed upon rental of automobiles
- 27.3(422,422C,423) Lessor's obligation to collect tax
- 27.4(422,422C,423) Administration of tax

TITLE IV

USE

CHAPTER 28 DEFINITIONS

- 28.1(423) Taxable use defined
- 28.2(423) Processing of property defined
- 28.3(423) Purchase price defined
- 28.4(423) Retailer maintaining a place of business in this state defined

CHAPTER 29

CERTIFICATES

- 29.1(423) Certificate of registration
- 29.2(423) Cancellation of certificate of registration
- 29.3(423) Certificates of resale, direct pay permits, or processing

CHAPTER 30

FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST

30.1(423) Liability for use tax and denial and revocation of permit

- 30.2(423) Measure of use tax
- 30.3(421,423) Consumer's use tax return
- 30.4(423) Retailer's use tax return
- 30.5(423) Collection requirements of registered retailers
- 30.6(423) Bracket system to be used by registered vendors
- 30.7(423) Sales tax or use tax paid to another state
- 30.8(423) Registered retailers selling tangible personal property on a conditional sale contract basis
- 30.9(423) Registered vendors repossessing goods sold on a conditional sale contract basis
- 30.10(423) Penalties for late filing of a monthly tax deposit or use tax returns
- 30.11(423) Claim for refund of use tax
- 30.12(423) Extension of time for filing

CHAPTER 31

RECEIPTS SUBJECT TO USE TAX

- 31.1(423) Transactions consummated outside this state
- 31.2(423) Goods coming into this state
- 31.3(423) Sales by federal government or agencies to consumers
- 31.4(423) Sales for lease of vehicles subject to registration—taxation and exemptions

- 31.5(423) Motor vehicle use tax on long-term leases
- 31.6(423) Sales of aircraft subject to registration
- 31.7(423) Communication services

RECEIPTS EXEMPT FROM USE TAX

- 32.1(423) Tangible personal property and taxable services subject to sales tax
- 32.2(423) Sales tax exemptions applicable to use tax
- 32.3(423) Mobile homes and manufactured housing
- 32.4(423) Exemption for vehicles used in interstate commerce
- 32.5(423) Exemption for transactions if sales tax paid
- 32.6(423) Exemption for ships, barges, and other waterborne vessels
- 32.7(423) Exemption for containers
- 32.8(423) Exemption for building materials used outside this state
- 32.9(423) Exemption for vehicles subject to registration
- 32.10(423) Exemption for vehicles operated under Iowa Code chapter 326
- 32.11(423) Exemption for vehicles purchased for rental or lease
- 32.12(423) Exemption for vehicles previously purchased for rental
- 32.13(423) Exempt use of aircraft on and after July 1, 1999

CHAPTER 33

RECEIPTS SUBJECT TO USE TAX DEPENDING ON

METHOD OF TRANSACTION

- 33.1 Reserved
- 33.2(423)Federal manufacturer's or retailer's excise tax
- 33.3(423) Fuel consumed in creating power, heat or steam for processing or generating electric current
- 33.4(423) Repair of tangible personal property outside the state of Iowa
- 33.5(423) Taxation of American Indians
- 33.6(422,423) Exemption for property used in Iowa only in interstate commerce
- 33.7(423) Property used to manufacture certain vehicles to be leased
- 33.8(423) Out-of-state rental of vehicles subject to registration subsequently used in Iowa
- 33.9(423) Sales of mobile homes, manufactured housing, and related property and services
- 33.10(423) Tax imposed on the use of manufactured housing as tangible personal property and as real estate

CHAPTER 34

VEHICLES SUBJECT TO REGISTRATION

- 34.1(422,423) Definitions
- 34.2(423) County treasurer shall collect tax
- 34.3(423) Returned vehicles and tax refunded by manufacturers
- 34.4(423) Use tax collections required
- 34.5(423) Exemptions
- 34.6(423) Vehicles subject to registration received as gifts or prizes
- 34.7(423) Titling of used foreign vehicles by dealers
- 34.8(423) Dealer's retail sales tax returns
- 34.9(423) Affidavit forms
- 34.10(423) Exempt and taxable purchases of vehicles for taxable rental
- 34.11(423) Manufacturer's refund of use tax to a consumer, lessor, or lessee of a defective motor vehicle
- 34.12(423) Government payments for a motor vehicle which do not involve government purchases of the same

Analysis, p.	16
--------------	----

34.13(423)	Transfers of vehicles resulting from corporate mergers and other types of corporate transfers
34.14(423)	Refund of use tax paid on the purchase of a motor vehicle
34.15(423)	Registration by manufacturers
34.16(423)	Rebates
34.17(321,423)	Repossession of a vehicle
34.18(423)	Federal excise tax
34.19(423)	Claiming an exemption from Iowa tax
34.20(423)	Affidavit forms
34.21(423)	Insurance companies

CHAPTERS 35 and 36 Reserved

CHAPTER 37 UNDERGROUND STORAGE TANK RULES INCORPORATED BY REFERENCE

37.1(424) Rules incorporated

TITLE V INDIVIDUAL

CHAPTER 38 ADMINISTRATION

38.10	(422)	Definitions
20.1		Deminitionio

- 38.3(422) Retention of records
- 38.4(422) Authority for deductions
- 38.5(422) Jeopardy assessments
- 38.6(422) Information deemed confidential
- 38.7(422) Power of attorney
- 38.8(422) Delegations to audit and examine
- 38.9(422) Bonding procedure
- 38.10(422) Indexation
- 38.11(422) Appeals of notices of assessment and notices of denial of taxpayer's refund claims
- 38.12(422) Indexation of the optional standard deduction for inflation
- 38.13(422) Reciprocal tax agreements
- 38.14(422) Information returns for reporting income payments to the department of revenue
- 38.15(422) Relief of innocent spouse for substantial understatement of tax attributable to other spouse
- 38.16(422) Preparation of taxpayers' returns by department employees
- 38.17(422) Resident determination
- 38.18(422) Tax treatment of income repaid in current tax year which had been reported on prior Iowa individual income tax return
- 38.19(422) Indication of dependent child health care coverage on tax return

CHAPTER 39

FILING RETURN AND PAYMENT OF TAX

- 39.1(422) Who must file
- 39.2(422)Time and place for filing
- 39.3(422) Form for filing
- 39.4(422) Filing status
- 39.5(422) Payment of tax
- 39.6(422) Minimum tax

39.7(422)	Tax on lump-sum distributions
39.8(422)	State income tax limited to taxpayer's net worth immediately before the distressed
	sale
39.9(422)	Special tax computation for all low-income taxpayers except single taxpayers
39.10(422)	Election to report excess income from sale or exchange of livestock due to drought
	in the next tax year
39.11(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
39.12(422)	Tax benefits for persons in the armed forces deployed outside the United States
39.13	Reserved
39.14(422)	Tax benefits for persons serving in support of the Bosnia-Herzegovina hazardous duty area
39.15(422)	Special tax computation for taxpayers who are 65 years of age or older
	CHAPTER 40
	DETERMINATION OF NET INCOME
40.1(422)	Net income defined
40.2(422)	Interest and dividends from federal securities
40.3(422)	Interest and dividends from foreign securities, and securities of state and their
10.5(122)	political subdivisions
40.4	Reserved
40.5(422)	Military pay
40.6(422)	Interest and dividend income
40.7(422)	Current year capital gains and losses
40.8(422)	Gains and losses on property acquired before January 1, 1934
40.9(422)	Work opportunity tax credit and alcohol fuel credit
40.10 and 40.11	Reserved
40.12(422)	Income from partnerships or limited liability companies
40.13(422)	Subchapter "S" income
40.14(422)	Contract sales
40.15(422)	Reporting of incomes by married taxpayers who file a joint federal return but elect
	to file separately for Iowa income tax purposes
40.16(422)	Income of nonresidents
40.17(422)	Income of part-year residents
40.18(422)	Net operating loss carrybacks and carryovers
40.19(422)	Casualty losses
40.20(422)	Adjustments to prior years
40.21(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain
40.00(400)	individuals
40.22(422)	Disability income exclusion
40.23(422) 40.24(00E)	Social security benefits
40.24(99E) 40.25 and 40.26	Lottery prizes Reserved
	Incomes from distressed sales of qualifying taxpayers
40.27(422) 40.28	Reserved
40.28 40.29(422)	Intangible drilling costs
40.29(422) 40.30(422)	Percentage depletion
40.30(422)	Away-from-home expenses of state legislators
40.31(422) 40.32(422)	Interest and dividends from regulated investment companies which are exempt
10.32(722)	from federal income tax
40.33	Reserved

40.34(422)	Exemption of restitution payments for persons of Japanese ancestry
40.35(422)	Exemption of Agent Orange settlement proceeds received by disabled veterans
	or beneficiaries of disabled veterans
40.36(422)	Exemption of interest earned on bonds issued to finance beginning farmer loan
	program
40.37(422)	Exemption of interest from bonds issued by the Iowa comprehensive petroleum
	underground storage tank fund board
40.38(422)	Capital gain deduction or exclusion for certain types of net capital gains
40.39(422)	Exemption of interest from bonds or notes issued to fund the E911 emergency telephone system
40.40(422)	Exemption of active-duty military pay of national guard personnel and armed
	forces reserve personnel received for services related to operation desert shield
40.41	Reserved
40.42(422)	Depreciation of speculative shell buildings
40.43(422)	Retroactive exemption for payments received for providing unskilled in-home
	health care services to a relative
40.44(422,541A)	Individual development accounts
40.45(422)	Exemption for distributions from pensions, annuities, individual retirement
	accounts, or deferred compensation plans received by nonresidents of Iowa
40.46(422)	Taxation of compensation of nonresident members of professional athletic teams
40.47(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
40.48(422)	Health insurance premiums deduction
40.49(422)	Employer social security credit for tips
40.50(422)	Computing state taxable amounts of pension benefits from state pension plans
40.51(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
40.52(422)	Mutual funds
40.53(422)	Deduction for contributions by taxpayers to the Iowa educational savings plan trust and addition to income for refunds of contributions previously deducted
40.54(422)	Roth individual retirement accounts
40.55(422)	Exemption of income payments for victims of the Holocaust and heirs of victims
40.56(422)	Taxation of income from the sale of obligations of the state of Iowa and its political subdivisions
40.57(422)	Installment sales by taxpayers using the accrual method of accounting
40.58(422)	Exclusion of distributions from retirement plans by national guard members and
	members of military reserve forces of the United States
40.59(422)	Exemption of payments received by a beneficiary from an annuity purchased under an employee's retirement plan when the installment has been included as part of
	a decedent employee's estate
40.60(422)	Additional first-year depreciation allowance
40.61(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
40.62(422)	Deduction for overnight expenses not reimbursed for travel away from home of
10.02(122)	more than 100 miles for performance of service as a member of the national
10 62(122)	guard or armed forces military reserve
40.63(422)	Exclusion of income from military student loan repayments
40.64(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

40.65(4	22)	Section	179	expensing	
40.03(4		Section	1/2	expensing	

- 40.66(422) Deduction for certain unreimbursed expenses relating to a human organ transplant
- 40.67(422) Deduction for alternative motor vehicles
- 40.68(422) Injured veterans grant program
- 40.69(422) Exclusion of ordinary or capital gain income realized as a result of involuntary conversion of property due to eminent domain
- 40.70(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
- 40.71(422) Exclusion for certain victim compensation payments
- 40.72(422) Exclusion of Vietnam Conflict veterans bonus
- 40.73(422) Exclusion for health care benefits of nonqualified tax dependents
- 40.74(422) Exclusion for AmeriCorps Segal Education Award
- 40.75(422) Exclusion of certain amounts received from Iowa veterans trust fund
- 40.76(422) Exemption of active duty pay for armed forces, armed forces military reserve, or the national guard
- 40.77(422) Exclusion of biodiesel production refund
- 40.78(422) Allowance of certain deductions for 2008 tax year
- 40.79(422) Special filing provisions related to 2010 tax changes

DETERMINATION OF TAXABLE INCOME

- 41.1(422) Verification of deductions required
- 41.2(422) Federal rulings and regulations
- 41.3(422) Federal income tax deduction and federal refund
- 41.4(422) Optional standard deduction
- 41.5(422) Itemized deductions
- 41.6(422) Itemized deductions—separate returns by spouses
- 41.7(422) Itemized deductions—part-year residents
- 41.8(422) Itemized deductions—nonresidents
- 41.9(422) Annualizing income
- 41.10(422) Income tax averaging
- 41.11(422) Reduction in state itemized deductions for certain high-income taxpayers
- 41.12(422) Deduction for home mortgage interest for taxpayers with mortgage interest credit
- 41.13(422) Iowa income taxes and Iowa tax refund

CHAPTER 42

ADJUSTMENTS TO COMPUTED TAX AND TAX CREDITS

- 42.1(257,422) School district surtax
- 42.2(422D) Emergency medical services income surtax
- 42.3(422) Exemption credits
- 42.4(422) Tuition and textbook credit for expenses incurred for dependents attending grades kindergarten through 12 in Iowa
- 42.5(422) Nonresident and part-year resident credit
- 42.6(422) Out-of-state tax credits
- 42.7(422) Out-of-state tax credit for minimum tax
- 42.8(422) Withholding and estimated tax credits
- 42.9(422) Motor fuel credit
- 42.10(422) Alternative minimum tax credit for minimum tax paid in a prior tax year
- 42.11(15,422) Research activities credit
- 42.12(422) New jobs credit
- 42.13(422) Earned income credit
- 42.14(15) Investment tax credit—new jobs and income program and enterprise zone program

42.15(422)	Child and dependent care credit
42.16(422)	Franchise tax credit
42.17(15E)	Eligible housing business tax credit
42.18(422)	Assistive device tax credit
42.19(404A,422)	Historic preservation and cultural and entertainment district tax credit
42.20(422)	Ethanol blended gasoline tax credit
42.21(15E)	Eligible development business investment tax credit
42.22(15E,422)	Venture capital credits
42.23(15)	New capital investment program tax credits
42.24(15E,422)	Endow Iowa tax credit
42.25(422)	Soy-based cutting tool oil tax credit
42.26(15I,422)	Wage-benefits tax credit
42.27(422,476B)	Wind energy production tax credit
42.28(422,476C)	Renewable energy tax credit
42.29(15)	High quality job creation program
42.30(15E,422)	Economic development region revolving fund tax credit
42.31(422)	Early childhood development tax credit
42.32(422)	School tuition organization tax credit
42.33(422)	E-85 gasoline promotion tax credit
42.34(422)	Biodiesel blended fuel tax credit
42.35(422)	Soy-based transformer fluid tax credit
42.36(175,422)	Agricultural assets transfer tax credit
42.37(15,422)	Film qualified expenditure tax credit
42.38(15,422)	Film investment tax credit
42.39(422)	Ethanol promotion tax credit
42.40(422)	Charitable conservation contribution tax credit
42.41(15,422)	Redevelopment tax credit
42.42(15)	High quality jobs program
42.43(16,422)	Disaster recovery housing project tax credit
42.44(422)	Deduction of credits
42.45(15)	Aggregate tax credit limit for certain economic development programs
42.46(422)	E-15 plus gasoline promotion tax credit

ASSESSMENTS AND REFUNDS

43.1(422)	Notice of discrepancies
43.2(422)	Notice of assessment, supplemental assessments and refund adjustments
43.3(422)	Overpayments of tax
43.4(68A,422,456A	A) Optional designations of funds by taxpayer
43.5(422)	Abatement of tax
43.6 and 43.7	Reserved
43.8(422)	Livestock production credit refunds for corporate taxpayers and individual
	taxpayers

CHAPTER 44

PENALTY AND INTEREST

44.1(422)	Penalty
-----------	---------

- 44.2(422)
- Computation of interest on unpaid tax Computation of interest on refunds resulting from net operating losses 44.3(422)
- 44.4(422) Computation of interest on overpayments

CHAPTER 45 PARTNERSHIPS

45.1(422)	General rule
-----------	--------------

- 45.2(422) Partnership returns
- 45.3(422) Contents of partnership return
- 45.4(422) Distribution and taxation of partnership income

CHAPTER 46

WITHHOLDING

- 46.1(422) Who must withhold
- 46.2(422) Computation of amount withheld
- 46.3(422) Forms, returns and reports
- 46.4(422) Withholding on nonresidents
- 46.5(422) Penalty and interest
- 46.6(422) Withholding tax credit to workforce development fund
- 46.7(422) ACE training program credits from withholding
- 46.8(260E) New job tax credit from withholding
- 46.9(15) Supplemental new jobs credit from withholding and alternative credit for housing assistance programs
- 46.10(403) Targeted jobs withholding tax credit

CHAPTER 47

Reserved

CHAPTER 48

COMPOSITE RETURNS

- 48.1(422) Composite returns
- 48.2(422) Definitions
- 48.3(422)Filing requirements
- 48.4 Reserved
- 48.5(422) Composite return required by director
- 48.6(422) Determination of composite Iowa income
- 48.7(422) Determination of composite Iowa tax
- 48.8(422) Estimated tax
- 48.9(422) Time and place for filing

CHAPTER 49

ESTIMATED INCOME TAX FOR INDIVIDUALS

- 49.1(422) Who must pay estimated income tax
- 49.2(422) Time for filing and payment of tax
- 49.3(422) Estimated tax for nonresidents
- 49.4(422) Special estimated tax periods
- 49.5(422) Reporting forms
- 49.6(422) Penalty—underpayment of estimated tax
- 49.7(422) Estimated tax carryforwards and how the carryforward amounts are affected under different circumstances

CHAPTER 50

APPORTIONMENT OF INCOME FOR RESIDENT

SHAREHOLDERS OF S CORPORATIONS

- 50.1(422) Apportionment of income for resident shareholders of S corporations
- 50.2(422) Definitions
- 50.3(422) Distributions

50.4(422)	Computation of net S corporation income
50.5(422)	Computation of federal tax on S corporation income
50.6(422)	Income allocable to Iowa
50.7(422)	Credit for taxes paid to another state
50.8	Reserved
50.9(422)	Examples for tax periods beginning prior to January 1, 2002
50.10(422)	Example for tax periods beginning on or after January 1, 2002

TITLE VI CORPORATION

CHAPTER 51

ADMINISTRATION

- 51.3(422) Retention of records
- 51.4(422) Cancellation of authority to do business
- 51.5(422) Authority for deductions
- 51.6(422) Jeopardy assessments
- 51.7(422) Information confidential
- 51.8(422) Power of attorney
- 51.9(422) Delegation of authority to audit and examine

CHAPTER 52

FILING RETURNS, PAYMENT OF TAX,

PENALTY AND INTEREST, AND TAX CREDITS

52.1(422)	Who	must	file
(,			

- 52.2(422) Time and place for filing return
- 52.3(422) Form for filing
- 52.4(422) Payment of tax
- 52.5(422) Minimum tax
- 52.6(422) Motor fuel credit
- 52.7(422) Research activities credit
- 52.8(422) New jobs credit
- 52.9 Reserved
- 52.10(15) New jobs and income program tax credits
- 52.11(422) Refunds and overpayments
- 52.12(422) Deduction of credits
- 52.13(422) Livestock production credits
- 52.14(15E) Enterprise zone tax credits
- 52.15(15E) Eligible housing business tax credit
- 52.16(422) Franchise tax credit
- 52.17(422) Assistive device tax credit
- 52.18(404A,422) Historic preservation and cultural and entertainment district tax credit
- 52.19(422) Ethanol blended gasoline tax credit
- 52.20(15E) Eligible development business investment tax credit
- 52.21(15E,422) Venture capital credits
- 52.22(15) New capital investment program tax credits
- 52.23(15E,422) Endow Iowa tax credit
- 52.24(422) Soy-based cutting tool oil tax credit
- 52.25(15I,422) Wage-benefits tax credit
- 52.26(422,476B) Wind energy production tax credit
- 52.27(422,476C) Renewable energy tax credit

52.28(15)	High quality job creation program
52.29(15E,422)	Economic development region revolving fund tax credit
52.30(422)	E-85 gasoline promotion tax credit
52.31(422)	Biodiesel blended fuel tax credit
52.32(422)	Soy-based transformer fluid tax credit
52.33(175,422)	Agricultural assets transfer tax credit
52.34(15,422)	Film qualified expenditure tax credit
52.35(15,422)	Film investment tax credit
52.36(422)	Ethanol promotion tax credit
52.37(422)	Charitable conservation contribution tax credit
52.38(422)	School tuition organization tax credit
52.39(15,422)	Redevelopment tax credit
52.40(15)	High quality jobs program
52.41(15)	Aggregate tax credit limit for certain economic development programs
52.42(16,422)	Disaster recovery housing project tax credit
52.43(422)	E-15 plus gasoline promotion tax credit

DETERMINATION OF NET INCOME

- 53.1(422) Computation of net income for corporations
- 53.2(422) Net operating loss carrybacks and carryovers
- 53.3(422) Capital loss carryback
- 53.4(422) Net operating and capital loss carrybacks and carryovers
- 53.5(422) Interest and dividends from federal securities
- 53.6(422) Interest and dividends from foreign securities, and securities of state and their political subdivisions
- 53.7(422) Safe harbor leases
- 53.8(422) Additions to federal taxable income
- 53.9(422) Gains and losses on property acquired before January 1, 1934
- 53.10(422) Work opportunity tax and alcohol fuel credit
- 53.11(422) Additional deduction for wages paid or accrued for work done in Iowa by certain individuals
- 53.12(422) Federal income tax deduction
- 53.13(422) Iowa income taxes and Iowa tax refund
- 53.14(422) Method of accounting, accounting period
- 53.15(422) Consolidated returns
- 53.16(422) Federal rulings and regulations
- 53.17(422) Depreciation of speculative shell buildings
- 53.18(422) Deduction of multipurpose vehicle registration fee
- 53.19(422) Deduction of foreign dividends
- 53.20(422) Employer social security credit for tips
- 53.21(422) Deduction for contributions made to the endowment fund of the Iowa educational savings plan trust
- 53.22(422) Additional first-year depreciation allowance
- 53.23(422) Section 179 expensing
- 53.24(422) Exclusion of ordinary or capital gain income realized as a result of involuntary conversion of property due to eminent domain
- 53.25(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
- 53.26(422) Exclusion of biodiesel production refund

ALLOCATION AND APPORTIONMENT

- 54.1(422) Basis of corporate tax
- 54.2(422) Allocation or apportionment of investment income
- 54.3(422) Application of related expense to allocable interest, dividends, rents and
 - royalties-tax periods beginning on or after January 1, 1978
- 54.4(422) Net gains and losses from the sale of assets
- 54.5(422) Where income is derived from the manufacture or sale of tangible personal property
- 54.6(422) Apportionment of income derived from business other than the manufacture or sale of tangible personal property
- 54.7(422) Apportionment of income of transportation, communications, and certain public utilities corporations
- 54.8(422) Apportionment of income derived from more than one business activity carried on within a single corporate structure
- 54.9(422) Allocation and apportionment of income in special cases

CHAPTER 55

ASSESSMENTS, REFUNDS, APPEALS

- 55.1(422) Notice of discrepancies
- 55.2(422) Notice of assessment
- 55.3(422) Refund of overpaid tax
- 55.4(421) Abatement of tax
- 55.5(422) Protests

CHAPTER 56

ESTIMATED TAX FOR CORPORATIONS

- 56.1(422) Who must pay estimated tax
- 56.2(422) Time for filing and payment of tax
- 56.3(422) Special estimate periods
- 56.4(422) Reporting forms
- 56.5(422) Penalties
- 56.6(422) Overpayment of estimated tax

TITLE VII FRANCHISE

CHAPTER 57

ADMINISTRATION

- 57.1(422) Definitions
- 57.2(422) Statutes of limitation
- 57.3(422) Retention of records
- 57.4(422) Authority for deductions
- 57.5(422) Jeopardy assessments
- 57.6(422) Information deemed confidential
- 57.7(422) Power of attorney
- 57.8(422) Delegation to audit and examine

CHAPTER 58

FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST,

AND TAX CREDITS

- 58.1(422) Who must file
- 58.2(422) Time and place for filing return
- 58.3(422) Form for filing
- 58.4(422) Payment of tax

59.25(422)

59.26(422)

59.27(422)

Basis of franchise tax

Allocation and apportionment

Net gains and losses from the sale of assets

58.5(422)	Minimum tax
58.6(422)	Refunds and overpayments
58.7(422)	Allocation of franchise tax revenues
58.8(15E)	Eligible housing business tax credit
58.9(15E)	Eligible development business investment tax credit
58.10(422)	Historic preservation and cultural and entertainment district tax credit
58.11(15E,422)	Venture capital credits
58.12(15)	New capital investment program tax credits
58.13(15E,422)	Endow Iowa tax credit
58.14(15I,422)	Wage-benefits tax credit
58.15(422,476B)	Wind energy production tax credit
58.16(422,476C)	Renewable energy tax credit
58.17(15)	High quality job creation program
58.18(15E,422)	Economic development region revolving fund tax credit
58.19(15,422)	Film qualified expenditure tax credit
58.20(15,422)	Film investment tax credit
58.21(15)	High quality jobs program
50.21(15)	ingli quanty joos program
	CHAPTER 59
	DETERMINATION OF NET INCOME
59.1(422)	Computation of net income for financial institutions
59.2(422)	Net operating loss carrybacks and carryovers
59.3(422)	Capital loss carryback
59.4(422)	Net operating and capital loss carrybacks and carryovers
59.5(422)	Interest and dividends from federal securities
59.6(422)	Interest and dividends from foreign securities and securities of states and other
	political subdivisions
59.7(422)	Safe harbor leases
59.8(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain
	individuals
59.9(422)	Work opportunity tax credit
59.10	Reserved
59.11(422)	Gains and losses on property acquired before January 1, 1934
59.12(422)	Federal income tax deduction
59.13(422)	Iowa franchise taxes
59.14(422)	Method of accounting, accounting period
59.15(422)	Consolidated returns
59.16(422)	Federal rulings and regulations
59.17	Reserved
59.18(422)	Depreciation of speculative shell buildings
59.19(422)	Deduction of multipurpose vehicle registration fee
59.20(422)	Disallowance of expenses to carry an investment subsidiary for tax years which
	begin on or after January 1, 1995
59.21(422)	S corporation and limited liability company financial institutions
59.22(422)	Deduction for contributions made to the endowment fund of the Iowa educational
·	savings plan trust
59.23(422)	Additional first-year depreciation allowance
59.24(422)	Section 179 expensing
	ALLOCATION AND APPORTIONMENT

- 59.28(422) Apportionment factor
- 59.29(422) Allocation and apportionment of income in special cases

ASSESSMENTS, REFUNDS, APPEALS

- 60.1(422) Notice of discrepancies
- 60.2(422)Notice of assessment
- 60.3(422) Refund of overpaid tax
- 60.4(421)Abatement of tax
- 60.5(422) Protests

CHAPTER 61

ESTIMATED TAX FOR FINANCIAL INSTITUTIONS

- 61.1(422) Who must pay estimated tax
- 61.2(422) Time for filing and payment of tax
- 61.3(422) Special estimate periods
- 61.4(422) Reporting forms
- 61.5(422) Penalties
- 61.6(422) Overpayment of estimated tax

CHAPTERS 62 to 66

Reserved

TITLE VIII MOTOR FUEL

CHAPTER 67

ADMINISTRATION

- 67.1(452A) Definitions
- 67.2(452A) Statute of limitations, supplemental assessments and refund adjustments
- 67.3(452A) Taxpayers required to keep records
- 67.4(452A) Audit—costs
- 67.5(452A) Estimate gallonage
- 67.6(452A) Timely filing of returns, reports, remittances, applications, or requests
- 67.7(452A) Extension of time to file
- 67.8(452A) Penalty and interest
- 67.9(452A) Penalty and enforcement provisions
- 67.10(452A) Application of remittance
- 67.11(452A) Reports, returns, records—variations
- 67.12(452A) Form of invoice
- 67.13(452A) Credit card invoices
- 67.14(452A) Original invoice retained by purchaser—certified copy if lost
- 67.15(452A) Taxes erroneously or illegally collected
- 67.16(452A) Credentials and receipts
- 67.17(452A) Information confidential
- 67.18(452A) Delegation to audit and examine
- 67.19(452A) Practice and procedure before the department of revenue
- 67.20(452A) Time for filing protest
- 67.21(452A) Bonding procedure
- 67.22(452A) Tax refund offset
- 67.23(452A) Supplier, restrictive supplier, importer, exporter, blender, dealer, or user licenses
- 67.24(452A) Reinstatement of license canceled for cause
- 67.25(452A) Fuel used in implements of husbandry

67.26(452A)	Excess tax collected
67.27(452A)	Retailer gallons report

MOTOR FUEL AND UNDYED SPECIAL FUEL

68.1(452A) Definitions

- 68.2(452A) Tax rates—time tax attaches—responsible party
- 68.3(452A) Exemption
- 68.4(452A) Ethanol blended gasoline taxation—nonterminal location
- 68.5(452A) Tax returns—computations
- 68.6(452A) Distribution allowance
- 68.7(452A) Supplier credit—uncollectible account
- 68.8(452A) Refunds
- 68.9(452A) Claim for refund—payment of claim
- 68.10(452A) Refund permit
- 68.11(452A) Revocation of refund permit
- 68.12(452A) Income tax credit in lieu of refund
- 68.13(452A) Reduction of refund—sales tax
- 68.14(452A) Terminal withdrawals—meters
- 68.15(452A) Terminal and nonterminal storage facility reports and records
- 68.16(452A) Method of reporting taxable gallonage
- 68.17(452A) Transportation reports
- 68.18(452A) Bill of lading or manifest requirements

CHAPTER 69

LIQUEFIED PETROLEUM GAS—

COMPRESSED NATURAL GAS

- 69.1(452A) Definitions
- 69.2(452A) Tax rates—time tax attaches—responsible party—payment of the tax
- 69.3(452A) Penalty and interest
- 69.4(452A) Bonding procedure
- 69.5(452A) Persons authorized to place L.P.G. or C.N.G. in the fuel supply tank of a motor vehicle
- 69.6(452A) Requirements to be licensed
- 69.7(452A) Licensed metered pumps
- 69.8(452A) Single license for each location
- 69.9(452A) Dealer's and user's license nonassignable
- 69.10(452A) Separate storage—bulk sales—highway use
- 69.11(452A) Combined storage—bulk sales—highway sales or use
- 69.12(452A) Exemption certificates
- 69.13(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
- 69.14(452A) Refunds
- 69.15(452A) Notice of meter seal breakage
- 69.16(452A) Location of records—L.P.G. or C.N.G. users and dealers

TITLE IX PROPERTY

CHAPTER 70 REPLACEMENT TAX AND STATEWIDE PROPERTY TAX

DIVISION I

REPLACEMENT TAX

- 70.1(437A)Who must file return
- 70.2(437A) Time and place for filing return
- 70.3(437A) Form for filing
- 70.4(437A) Payment of tax
- 70.5(437A) Statute of limitations
- 70.6(437A) Billings
- 70.7(437A) Refunds
- 70.8(437A) Abatement of tax
- 70.9(437A) Taxpayers required to keep records
- 70.10(437A) Credentials
- 70.11(437A) Audit of records
- 70.12(437A) Collections/reimbursements
- 70.13(437A) Information confidential
- 10.15(45/A) Information confidential

DIVISION II

STATEWIDE PROPERTY TAX

- 70.14(437A) Who must file return
- 70.15(437A) Time and place for filing return
- 70.16(437A) Form for filing
- 70.17(437A) Payment of tax
- 70.18(437A) Statute of limitations
- 70.19(437A) Billings
- 70.20(437A) Refunds
- 70.21(437A) Abatement of tax
- 70.22(437A) Taxpayers required to keep records
- 70.23(437A) Credentials
- 70.24(437A) Audit of records

CHAPTER 71

ASSESSMENT PRACTICES AND EQUALIZATION

- 71.1(405,427A,428,441,499B) Classification of real estate
- 71.2(421,428,441) Assessment and valuation of real estate
- 71.3(421,428,441) Valuation of agricultural real estate
- 71.4(421,428,441) Valuation of residential real estate
- 71.5(421,428,441) Valuation of commercial real estate
- 71.6(421,428,441) Valuation of industrial land and buildings
- 71.7(421,427A,428,441) Valuation of industrial machinery

71.8(428,441) Abstract of assessment

- 71.9(428,441) Reconciliation report
- 71.10(421) Assessment/sales ratio study
- 71.11(441) Equalization of assessments by class of property
- 71.12(441) Determination of aggregate actual values
- 71.13(441) Tentative equalization notices
- 71.14(441) Hearings before the director
- 71.15(441) Final equalization order
- 71.16(441) Alternative method of implementing equalization orders

- 71.17(441) Special session of boards of review71.18(441) Judgment of assessors and local boards of review71.19(441) Conference boards
- 71.19(441)Conference board71.20(441)Board of review
- 71.21(421,17A) Property assessment appeal board
- 71.22(428,441) Assessors
- 71.23 and 71.24 Reserved
- 71.25(441,443) Omitted assessments
- 71.26(441) Assessor compliance

EXAMINATION AND CERTIFICATION OF ASSESSORS AND DEPUTY ASSESSORS

- 72.1(441) Application for examination
- 72.2(441) Examinations
- 72.3(441) Equivalent of high school diploma
- 72.4(441) Appraisal-related experience
- 72.5(441) Regular certification
- 72.6(441) Temporary certification
- 72.7 Reserved
- 72.8(441) Deputy assessors—regular certification
- 72.9 Reserved
- 72.10(441) Appointment of deputy assessors
- 72.11(441) Special examinations
- 72.12(441) Register of eligible candidates
- 72.13(441) Course of study for provisional appointees
- 72.14(441) Examining board
- 72.15(441) Appointment of assessor
- 72.16(441) Reappointment of assessor
- 72.17(441) Removal of assessor
- 72.18(421,441) Courses offered by the department of revenue

CHAPTER 73

PROPERTY TAX CREDIT AND RENT REIMBURSEMENT

- 73.1(425) Eligible claimants
- 73.2(425) Separate homesteads—husband and wife property tax credit
- 73.3(425) Dual claims
- 73.4(425) Multipurpose building
- 73.5(425) Multidwelling
- 73.6(425) Income
- 73.7(425) Joint tenancy
- 73.8(425) Amended claim
- 73.9(425) Simultaneous homesteads
- 73.10(425) Confidential information
- 73.11(425) Mobile, modular, and manufactured homes
- 73.12(425) Totally disabled
- 73.13(425) Nursing homes
- 73.14(425) Household
- 73.15(425) Homestead
- 73.16(425) Household income
- 73.17(425) Timely filing of claims
- 73.18(425) Separate homestead—husband and wife rent reimbursements
- 73.19(425) Gross rent/rent constituting property taxes paid

73.20(425)	Leased land
73.21(425)	Property: taxable status
73.22(425)	Special assessments
73.23(425)	Suspended, delinquent, or canceled taxes
73.24(425)	Income: spouse
73.25(425)	Common law marriage
73.26	Reserved
73.27(425)	Special assessment credit
73.28(425)	Credit applied
73.29(425)	Deceased claimant
73.30(425)	Audit of claim
73.31(425)	Extension of time for filing a claim
73.32(425)	Annual adjustment factor
73.33(425)	Proration of claims
73.34(425)	Unreasonable hardship

MOBILE, MODULAR, AND MANUFACTURED HOME TAX

- 74.1(435) Definitions
- 74.2(435) Movement of home to another county
- 74.3(435)Sale of home
- 74.4(435) Reduced tax rate
- 74.5(435) Taxation—real estate
- 74.6(435) Taxation—square footage
- 74.7(435) Audit by department of revenue
- 74.8(435) Collection of tax

CHAPTER 75

PROPERTY TAX ADMINISTRATION

- 75.1(441) Tax year
- 75.2(445) Partial payment of tax
- 75.3(445)When delinquent
- 75.4(446) Payment of subsequent year taxes by purchaser
- 75.5(428,433,434,437,437A,438) Central assessment confidentiality
- 75.6(446) Tax sale
- 75.7(445) Refund of tax
- 75.8(614) Delinquent property taxes

CHAPTER 76

DETERMINATION OF VALUE OF RAILROAD COMPANIES

- 76.1(434) Definitions of terms
- 76.2(434) Filing of annual reports
- 76.3(434) Comparable sales
- 76.4(434) Stock and debt approach to unit value
- 76.5(434) Income capitalization approach to unit value
- 76.6(434) Cost approach to unit value
- 76.7(434) Correlation
- 76.8(434) Allocation of unit value to state
- 76.9(434) Exclusions

DETERMINATION OF VALUE OF UTILITY COMPANIES

- 77.1(428,433,437,438) Definition of terms
- 77.2(428,433,437,438) Filing of annual reports
- 77.3(428,433,437,438) Comparable sales
- 77.4(428,433,437,438) Stock and debt approach to unit value
- 77.5(428,433,437,438) Income capitalization approach to unit value
- 77.6(428,433,437,438) Cost approach to unit value
- 77.7(428,433,437,438) Correlation
- 77.8(428,433,437,438) Allocation of unit value to state

CHAPTER 78

Reserved

CHAPTER 79

REAL ESTATE TRANSFER TAX AND DECLARATIONS OF VALUE

79.1(428A) Real estate transfer tax: Responsibility of county recorders

- 79.2(428A) Taxable status of real estate transfers
- 79.3(428A) Declarations of value: Responsibility of county recorders and city and county assessors
- 79.4(428A) Certain transfers of agricultural realty
- 79.5(428A) Form completion and filing requirements
- 79.6(428A) Public access to declarations of value

CHAPTER 80

PROPERTY TAX CREDITS AND EXEMPTIONS

80.1(425)	Homestead tax credit
80.2(22,35,426A)	Military service tax exemption
80.3(427)	Pollution control and recycling property tax exemption
80.4(427)	Low-rent housing for the elderly and persons with disabilities
80.5(427)	Speculative shell buildings
80.6(427B)	Industrial property tax exemption
80.7(427B)	Assessment of computers and industrial machinery and equipment
80.8(404)	Urban revitalization partial exemption
80.9(427C,441)	Forest and fruit-tree reservations
80.10(427B)	Underground storage tanks
80.11(425A)	Family farm tax credit
80.12(427)	Methane gas conversion property
80.13(427B,476B)	Wind energy conversion property
80.14(427)	Mobile home park storm shelter
80.15(427)	Barn and one-room schoolhouse preservation
80.16(426)	Agricultural land tax credit
80.17(427)	Indian housing property
80.18(427)	Property used in value-added agricultural product operations
80.19(427)	Dwelling unit property within certain cities
80.20(427)	Nursing facilities
80.21(368)	Annexation of property by a city
80.22(427)	Port authority
80.23(427A)	Concrete batch plants and hot mix asphalt facilities
80.24(427)	Airport property
80.25(427A)	Car wash equipment
80.26(427)	Web search portal and data center business property
80.27(427)	Privately owned libraries and art galleries

80.28(404B)	Disaster revitalization area
80.29 to 80.49	Reserved
80.50(427,441)	Responsibility of local assessors
80.51(441)	Responsibility of local boards of review
80.52(427)	Responsibility of director of revenue
80.53(427)	Application for exemption
80.54(427)	Partial exemptions
80.55(427,441)	Taxable status of property
80.56(427)	Abatement of taxes

TITLE X CIGARETTES AND TOBACCO

CHAPTER 81

ADMINISTRATION

81.1(453A)	Definitions
81.2(453A)	Credentials and receipts
81.3(453A)	Examination of records
81.4(453A)	Records
81.5(453A)	Form of invoice
81.6(453A)	Audit of records—cost, supplemental assessments and refund adjustments
81.7(453A)	Bonds
81.8(98)	Penalties
81.9(98)	Interest
81.10(98)	Waiver of penalty or interest
81.11(453A)	Appeal—practice and procedure before the department
81.12(453A)	Permit—license revocation
81.13(453A)	Permit applications and denials
81.14(453A)	Confidential information
81.15(98)	Request for waiver of penalty
81.16(453A)	Inventory tax

CHAPTER 82

CIGARETTE TAX

82.1(453A)	Permits required
82.2(453A)	Partial year permits-payment-refund-exchange
82.3(453A)	Bond requirements
82.4(453A)	Cigarette tax—attachment—exemption—exclusivity of tax
82.5(453A)	Cigarette tax stamps
82.6(453A)	Banks authorized to sell stamps-requirements-restrictions
82.7(453A)	Purchase of cigarette tax stamps—discount
82.8(453A)	Affixing stamps
82.9(453A)	Reports
82.10(453A)	Manufacturer's samples

82.11(453A) Refund of tax—unused and destroyed stamps

CHAPTER 83

TOBACCO TAX

83.1(453A)	Licenses
02 2(452 4)	D' + 1 + 1 = 1

- 83.2(453A) Distributor bond
- 83.3(453A) Tax on tobacco products
- 83.4(453A) Tax on little cigars
- 83.5(453A) Distributor discount
- 83.6(453A) Distributor returns

83.7(453A)	Consumer's return
83.8(453A)	Transporter's report
83.9(453A)	Free samples
83.10(453A)	Credits and refunds of taxes
83.11(453A)	Sales exempt from tax
83.12(81GA,HF339) Retail permits required
83.13(81GA,HF339) Permit issuance fee
83.14(81GA,HF339) Refunds of permit fee
83.15(81GA,HF339) Application for permit
83.16(81GA,HF339) Records and reports
83.17(81GA,HF339) Penalties

UNFAIR CIGARETTE SALES

84.1(421B) I	Definitions
--------------	-------------

- 84.2(421B) Minimum price
- 84.3(421B) Combination sales
- 84.4(421B) Retail redemption of coupons
- 84.5(421B) Exempt sales
- 84.6(421B) Notification of manufacturer's price increase
- 84.7(421B) Permit revocation

CHAPTER 85

TOBACCO MASTER SETTLEMENT AGREEMENT

DIVISION I

TOBACCO MASTER SETTLEMENT AGREEMENT

- 85.1(453C) National uniform tobacco settlement
- 85.2(453C) Definitions
- 85.3(453C) Report required
- 85.4(453C) Report information
- 85.5(453C) Record-keeping requirement
- 85.6(453C) Confidentiality
- 85.7 to 85.20 Reserved

DIVISION II

TOBACCO PRODUCT MANUFACTURERS' OBLIGATIONS AND PROCEDURES

- 85.21(80GA,SF375) Definitions
- 85.22(80GA,SF375) Directory of tobacco product manufacturers

TITLE XI

INHERITANCE, ESTATE, GENERATION SKIPPING, AND FIDUCIARY INCOME TAX

CHAPTER 86

INHERITANCE TAX

- 86.1(450) Administration
- 86.2(450) Inheritance tax returns and payment of tax
- 86.3(450) Audits, assessments and refunds
- 86.4(450) Appeals
- 86.5(450) Gross estate
- 86.6(450) The net estate
- 86.7(450) Life estate, remainder and annuity tables—in general
- 86.8(450B) Special use valuation
- 86.9(450) Market value in the ordinary course of trade
- 86.10(450) Alternate valuation date

86.11(450)	Valuation—special problem areas
86.12(450)	The inheritance tax clearance
86.13(450)	No lien on the surviving spouse's share of the estate
86.14(450)	Computation of shares
86.15(450)	Applicability

IOWA ESTATE TAX

- 87.2(451) Confidential and nonconfidential information
- 87.3(451) Tax imposed, tax returns, and tax due
- 87.4(451) Audits, assessments and refunds
- 87.5(451) Appeals
- 87.6(451) Applicable rules

CHAPTER 88

GENERATION SKIPPING TRANSFER TAX

- 88.1(450A) Administration
- 88.2(450A) Confidential and nonconfidential information
- 88.3(450A) Tax imposed, tax due and tax returns
- 88.4(450A) Audits, assessments and refunds
- 88.5(450A) Appeals
- 88.6(450A) Generation skipping transfers prior to Public Law 99-514

CHAPTER 89

FIDUCIARY INCOME TAX

- 89.1(422)Administration
- 89.2(422) Confidentiality
- 89.3(422)Situs of trusts
- Fiduciary returns and payment of the tax
- 89.5(422) Extension of time to file and pay the tax
- 89.6(422) Penalties
- 89.7(422) Interest or refunds on net operating loss carrybacks
- 89.8(422) Reportable income and deductions
- 89.9(422) Audits, assessments and refunds
- 89.10(422) The income tax certificate of acquittance
- 89.11(422) Appeals to the director

CHAPTER 90

Reserved

TITLE XII MARIJUANA AND CONTROLLED SUBSTANCES STAMP TAX

CHAPTER 91

ADMINISTRATION OF MARIJUANA AND CONTROLLED SUBSTANCES STAMP TAX

- 91.1(453B) Marijuana and controlled substances stamp tax
- 91.2(453B) Sales of stamps
- 91.3(453B) Refunds pertaining to unused stamps

CHAPTERS 92 to 96 Reserved

TITLE XIII

CHAPTERS 97 to 101 Reserved

TITLE XIV HOTEL AND MOTEL TAX

CHAPTER 102 Reserved

CHAPTER 103

STATE-IMPOSED AND LOCALLY IMPOSED HOTEL AND MOTEL TAXES—ADMINISTRATION

- 103.1(423A) Definitions, administration, and imposition
- 103.2(423A) Statute of limitations, supplemental assessments and refund adjustments
- 103.3(423A) Credentials and receipts
- 103.4(423A) Retailers required to keep records
- 103.5(423A) Audit of records
- 103.6(423A) Billings
- 103.7(423A) Collections
- 103.8(423A) No property exempt from distress and sale
- 103.9(423A) Information confidential
- 103.10(423A) Bonding procedure
- 103.11(423A) Sales tax
- 103.12(423A) Judicial review
- 103.13(423A) Registration
- 103.14(423A) Notification
- 103.15(423A) Certification of funds

CHAPTER 104

HOTEL AND MOTEL-

FILING RETURNS, PAYMENT OF TAX, PENALTY, AND INTEREST

- 104.1(423A) Returns, time for filing
- 104.2(423A) Remittances
- 104.3(423A) Permits
- 104.4(423A) Sale of business
- 104.5(423A) Bankruptcy, insolvency or assignment for benefit of creditors
- 104.6(423A) Claim for refund of tax
- 104.7(423A) Application of payments
- 104.8(423A) Interest and penalty
- 104.9(423A) Request for waiver of penalty
- 104.10(423A) Extension of time for filing
- 104.11(421,423A) Personal liability of corporate officers and partners for unpaid tax
- 104.12(421,423A) Good faith exception for successor liability

CHAPTER 105

LOCALLY IMPOSED HOTEL AND MOTEL TAX

- 105.1(423A) Local option
- 105.2(423A) Tax rate
- 105.3(423A) Tax base
- 105.4(423A) Imposition dates
- 105.5(423A) Adding or absorbing tax
- 105.6(423A) Termination dates

CHAPTER 106 Reserved

TITLE XV LOCAL OPTION SALES AND SERVICE TAX

CHAPTER 107

LOCAL OPTION SALES AND SERVICE TAX

- 107.1(422B) Definitions
- 107.2(422B) Local option sales and service tax
- 107.3(422B) Transactions subject to and excluded from local option sales tax
- 107.4(422B) Transactions subject to and excluded from local option service tax
- 107.5(422B) Single contracts for taxable services performed partly within and partly outside of an area of a county imposing the local option service tax
- 107.6(422B) Motor vehicle, recreational vehicle, and recreational boat rental subject to local option service tax
- 107.7(422B) Special rules regarding utility payments
- 107.8(423B) Contacts with county necessary to impose collection obligation upon a retailer
- 107.9(423B,423E) Sales not subject to local option tax, including transactions subject to Iowa use tax
- 107.10(422B) Local option sales and service tax payments to local governments
- 107.11(422B) Procedure if county of receipt's origins is unknown
- 107.12(422B) Computation of local option tax due from mixed sales on excursion boats
- 107.13(421,422B) Officers and partners, personal liability for unpaid tax
- 107.14(422B) Local option sales and service tax imposed by a city
- 107.15(422B) Application of payments
- 107.16(422B) Construction contractor refunds
- 107.17(422B,422E) Discretionary application of local option tax revenues

CHAPTER 108

LOCAL OPTION SCHOOL INFRASTRUCTURE

SALES AND SERVICE TAX

- 108.1(422E) Definitions
- 108.2(422E) Authorization, rate of tax, imposition, use of revenues, and administration
- 108.3(422E) Collection of the tax
- 108.4(422E) Similarities to the local option sales and service tax imposed in Iowa Code chapter 422B and 701—Chapter 107
- 108.5(422E) Sales not subject to local option tax, including transactions subject to Iowa use tax
- 108.6(422E) Deposits of receipts
- 108.7(422E) Local option school infrastructure sales and service tax payments to school districts
- 108.8(422E) Construction contract refunds
- 108.9(422E) 28E agreements

CHAPTER 109

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

ENDING DECEMBER 31, 2022

- 109.1(422E) Use of revenues and definitions
- 109.2(422E) Imposition of tax
- 109.3(422E) Application of law
- 109.4(422E) Collection of tax and distribution
- 109.5(422E) Insufficient funds
- 109.6(422E) Use of revenues by the school district

109.7(422E)	Bonds
109.8(422E)	28E agreements

CHAPTERS 110 to 119 Reserved

TITLE XVI

REASSESSMENT EXPENSE FUND

CHAPTER 120

REASSESSMENT EXPENSE FUND

- 120.1(421) Reassessment expense fund
- 120.2(421) Application for loan
- 120.3(421) Criteria for granting loan

CHAPTER 121

Reserved

TITLE XVII ASSESSOR CONTINUING EDUCATION

CHAPTER 122 ADMINISTRATION

- 122.1(441) Establishment
- 122.2(441) General operation
- 122.3(441) Location
- 122.4(441) Purpose

CHAPTER 123

CERTIFICATION

- 123.1(441) General
- 123.2(441) Confidentiality
- 123.3(441) Certification of assessors
- 123.4(441) Certification of deputy assessors
- 123.5(441) Type of credit
- 123.6(441) Retaking examination
- 123.7(441) Instructor credit
- 123.8(441) Conference board and assessor notification
- 123.9(441) Director of revenue notification

CHAPTER 124

COURSES

- 124.1(441) Course selection
- 124.2(441) Scheduling of courses
- 124.3(441) Petitioning to add, delete or modify courses
- 124.4(441) Course participation
- 124.5(441) Retaking a course
- 124.6(441) Continuing education program for assessors

CHAPTER 125

REVIEW OF AGENCY ACTION

- 125.1(441) Decisions final
- 125.2(441) Grievance and appeal procedures

CHAPTERS 126 to 149 Reserved

TITLE XVIII DEBT COLLECTION

CHAPTER 150

FEDERAL OFFSET FOR IOWA INCOME TAX OBLIGATIONS

150.1(421,26USC6402) Purpose and general application of offset of a federal tax overpayment to

- collect an Iowa income tax obligation
- 150.2(421,26USC6402) Definitions
- 150.3(421,26USC6402) Prerequisites for requesting a federal offset
- 150.4(421,26USC6402) Procedure after submission of evidence
- 150.5(421,26USC6402) Notice by Iowa to the Secretary to request federal offset
- 150.6(421,26USC6402) Erroneous payments to Iowa

150.7(421,26USC6402) Correcting and updating notice to the Secretary

CHAPTER 151

COLLECTION OF DEBTS OWED THE STATE

OF IOWA OR A STATE AGENCY

- 151.1(421) Definitions
- 151.2(421) Scope and purpose
- 151.3(421) Participation guidelines
- 151.4(421) Duties of the agency
- 151.5(421) Duties of the department—performance of collection
- 151.6(421) Payment of collected amounts
- 151.7(421) Reimbursement for collection of liabilities
- 151.8(421) Confidentiality of information
- 151.9(421) Subpoena of records from public or private utility companies

CHAPTER 152

DEBT COLLECTION AND SELLING OF PROPERTY

TO COLLECT DELINQUENT DEBTS

- 152.1(421,422,626,642) Definitions
- 152.2(421,422,626,642) Sale of property
- 152.3(421,422,626,642) Means of sale

CHAPTER 153

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

A STATE AGENCY

- 153.1(272D) Definitions
- 153.2(272D) Purpose and use
- 153.3(272D) Challenge to issuance of certificate of noncompliance
- 153.4(272D) Use of information
- 153.5(272D) Notice to person of potential sanction of license
- 153.6(272D) Conference
- 153.7(272D) Issuance of certificate of noncompliance
- 153.8(272D) Stay of certificate of noncompliance
- 153.9(272D) Written agreements
- 153.10(272D) Decision of the unit
- 153.11(272D) Withdrawal of certificate of noncompliance
- 153.12(272D) Certificate of noncompliance to licensing authority
- 153.13(272D) Requirements of the licensing authority
- 153.14(272D) District court hearing

CHAPTER 154 CHALLENGES TO ADMINISTRATIVE LEVIES AND PUBLICATION OF NAMES OF DEBTORS

154.1(421)	Definitions
------------	-------------

- 154.2(421)Administrative levies
- 154.3(421) Challenges to administrative levies
- 154.4(421) Form and time of challenge
- 154.5(421) Issues that may be raised
- 154.6(421) Review of challenge
- 154.7(421) Actions where there is a mistake of fact
- 154.8(421) Action if there is not a mistake of fact
- 154.9 to 154.15 Reserved
- 154.16(421) List for publication
- 154.17(421) Names to be published
- 154.18(421) Release of information

CHAPTERS 155 to 210

Reserved

TITLE XIX STREAMLINED SALES AND USE TAX RULES

CHAPTER 211

DEFINITIONS

211.1(423) Definitions

CHAPTER 212

ELEMENTS INCLUDED IN AND EXCLUDED

FROM A TAXABLE SALE AND SALES PRICE

- 212.1(423) Tax not to be included in price
- 212.2(423) Finance charge
- 212.3(423) Retailers' discounts, trade discounts, rebates and coupons
- 212.4(423) Excise tax included in and excluded from sales price
- 212.5(423) Trade-ins
- 212.6(423) Installation charges when tangible personal property is sold at retail
- 212.7(423) Service charge and gratuity
- 212.8(423) Payment from a third party

CHAPTER 213

MISCELLANEOUS TAXABLE SALES

- 213.1(423) Tax imposed
- 213.2(423) Athletic events
- 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(423) Communication services furnished by hotel to its guests
- 213.7(423) Consignment sales
- 213.8(423) Electrotypes, types, zinc etchings, halftones, stereotypes, color process plates, wood mounts and art productions
- 213.9(423) Explosives used in mines, quarries and elsewhere
- 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(423)	Sales of signs at retail
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(423)	Sale, transfer or exchange of tangible personal property or taxable enumerated services between affiliated corporations
213.25(423)	Urban transit systems
	CHAPTER 214
	MISCELLANEOUS NONTAXABLE TRANSACTIONS
214.1(423)	Corporate mergers which do not involve taxable sales of tangible personal property or services
214.2(423)	Sales of prepaid merchandise cards
214.3(423)	Demurrage charges

- 214.4(423) Beverage container deposits
- 214.5(423) Exempt sales by excursion boat licensees
- 214.6(423) Advertising agencies, commercial artists and designers as an agent or as a nonagent of a client

CHAPTERS 215 to 218

Reserved

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

CHAPTERS 220 to 223

Reserved

CHAPTER 224

TELECOMMUNICATION SERVICES

- 224.1(423) Taxable telecommunication service and ancillary service
- 224.2(423) Definitions
- 224.3(423) Imposition of tax
- 224.4(423) Exempt from the tax
- 224.5(423) Bundled transactions in telecommunication service
- 224.6(423) Sourcing telecommunication service
- 224.7(423) General billing issues

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(423) A service purchased for resale
- 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

CHAPTER 226

AGRICULTURAL RULES

- 226.1(423) Sale or rental of farm machinery and equipment
- 226.2(423) Packaging material used in agricultural production
- 226.3(423) Irrigation equipment used in agricultural production
- 226.4(423) Sale of a draft horse
- 226.5(423) Veterinary services
- 226.6(423) Commercial fertilizer and agricultural limestone
- 226.7(423) Sales of breeding livestock
- 226.8(423) Domesticated fowl
- 226.9(423) Agricultural health promotion items
- 226.10(423) Drainage tile
- 226.11(423) Materials used for seed inoculations
- 226.12(423) Fuel used in agricultural production
- 226.13(423) Water used in agricultural production
- 226.14(423) Bedding for agricultural livestock or fowl
- 226.15(423) Sales by farmers
- 226.16(423) Sales of livestock (including domesticated fowl) feeds
- 226.17(423) Farm machinery, equipment, and replacement parts used in livestock or dairy production
- 226.18(423) Machinery, equipment, and replacement parts used in the production of flowering, ornamental, and vegetable plants
- 226.19(423) Nonexclusive lists

CHAPTERS 227 to 229 Reserved

CHAPTER 230

EXEMPTIONS PRIMARILY BENEFITING MANUFACTURERS AND

OTHER PERSONS ENGAGED IN PROCESSING

230.1 Reserved

- 230.2(423) Carbon dioxide in a liquid, solid, or gaseous form, electricity, steam, and taxable services used in processing
- 230.3(423) Services used in processing
- 230.4(423) Chemicals, solvents, sorbents, or reagents used in processing
- 230.5(423) Exempt sales of gases used in the manufacturing process
- 230.6(423) Sale of electricity to water companies
- 230.7(423) Wind energy conversion property
- 230.8(423) Exempt sales or rentals of core making and mold making equipment, and sand handling equipment
- 230.9(423) Chemical compounds used to treat water
- 230.10(423) Exclusive web search portal business and its exemption
- 230.11(423) Web search portal business and its exemption
- 230.12(423) Large data center business exemption
- 230.13(423) Data center business sales and use tax refunds

CHAPTER 231

EXEMPTIONS PRIMARILY OF BENEFIT TO CONSUMERS

- 231.1(423) Newspapers, free newspapers and shoppers' guides
- 231.2(423) Motor fuel, special fuel, aviation fuels and gasoline
- 231.3(423) Sales of food and food ingredients
- 231.4(423) Sales of candy
- 231.5(423) Sales of prepared food
- 231.6(423) Prescription drugs, medical devices, oxygen, and insulin
- 231.7(423) Exempt sales of other medical devices which are not prosthetic devices
- 231.8(423) Prosthetic devices, durable medical equipment, and mobility enhancing equipment
- 231.9(423) Raffles
- 231.10(423) Exempt sales of prizes
- 231.11(423) Modular homes
- 231.12(423) Access to on-line computer service
- 231.13(423) Sale or rental of information services
- 231.14(423) Exclusion from tax for property delivered by certain media

Sanctioned automobile racetrack facilities

- 231.15(423) Exempt sales of clothing and footwear during two-day period in August
- 231.16(423) State sales tax phase-out on energies

CHAPTERS 232 to 234 Reserved

CHAPTER 235

REBATE OF IOWA SALES TAX PAID

235.1(423)

CHAPTERS 236 to 238

Reserved

LOCAL OPTION SALES TAX URBAN RENEWAL PROJECTS

239.1(423B)	Urban renewal project
239.2(423B)	Definitions
239.3(423B)	Establishing sales and revenue growth
239.4(423B)	Requirements for cities adopting an ordinance
239.5(423B)	Identification of retail establishments
239.6(423B)	Calculation of base year taxable sales amount
239.7(423B)	Determination of tax growth increment amount

- 239.8(423B) Distribution of tax base and growth increment amounts
- 239.9(423B) Example
- 239.10(423B) Ordinance term

CHAPTER 240

RULES NECESSARY TO IMPLEMENT THE STREAMLINED SALES

AND USE TAX AGREEMENT

- 240.1(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
- 240.2(423) Permissible categories of exemptions
- 240.3(423) Requirement of uniformity in the filing of returns and remittance of funds
- 240.4(423) Allocation of bad debts
- 240.5(423) Purchaser refund procedures
- 240.6(423) Relief from liability for reliance on taxability matrix
- 240.7(423) Effective dates of taxation rate increases or decreases when certain services are furnished
- 240.8(423) Prospective application of defining "retail sale" to include a lease or rental

CHAPTER 241

EXCISE TAXES NOT GOVERNED BY THE STREAMLINED SALES AND USE TAX AGREEMENT

USE IAX AGKEEMEN

- 241.1(423A,423D) Purpose of the chapter
- 241.2(423A,423D) Director's administration

DIVISION I

STATE-IMPOSED HOTEL AND MOTEL TAX

- 241.3(423A) Definitions
- 241.4(423A) Imposition of tax
- 241.5(423A) Exemptions

DIVISION II

EXCISE TAX ON SPECIFIC CONSTRUCTION MACHINERY AND EQUIPMENT

- 241.6(423D) Definitions
- 241.7(423D) Tax imposed
- 241.8(423D) Exemption