

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 and 13 Reserved

CHAPTER 14 COMPUTATION OF TAX

14.1 and 14.2	Reserved
14.3(423)	Taxation of transactions due to rate change

CHAPTERS 15 to 18 Reserved

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

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

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(433)	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(423)	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)	Personal transportation service
26.81(422)	Sales of bundled services contracts

CHAPTERS 27 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(421,17A)	Property assessment appeal board
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

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

Reserved

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

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

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

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

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

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(423) Sale or rental of information services
- 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(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
- 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

CHAPTER 286

Reserved

CHAPTER 287

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

287.1(422,423)	Foods for human consumption
287.2(422,423)	Food coupon rules
287.3(422,423)	Nonparticipating retailer in the food coupon program
287.4(422,423)	Determination of eligible foods
287.5(422,423)	Meals and prepared food
287.6(422,423)	Vending machines
287.7(422,423)	Prescription drugs and devices
287.8(422,423)	Exempt sales of nonprescription medical devices, other than prosthetic devices

- 287.9(422,423) Prosthetic, orthotic and orthopedic devices
- 287.10(422,423) Sales and rentals covered by Medicaid and Medicare
- 287.11(422,423) Reporting
- 287.12(422,423) Exempt sales of clothing and footwear during two-day period in August

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(422,85GA,SF452) 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
ADMINISTRATIONCHAPTER 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 CORPORATIONSCHAPTER 403
APPORTIONMENT OF INCOME FOR RESIDENT
SHAREHOLDERS OF S CORPORATIONS

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

CHAPTER 404
COMPOSITE RETURNS

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

CHAPTERS 405 to 499

Reserved

TITLE VI
CORPORATION INCOME TAX

CHAPTER 500
ADMINISTRATION

500.1(422)	Definitions
500.2(422)	Statutes of limitation
500.3(422)	Retention of records
500.4(422)	Cancellation of authority to do business
500.5(422)	Authority for deductions
500.6(422)	Jeopardy assessments
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(422,85GA,SF452)	From farm to food donation tax credit
501.46(15)	Workforce housing tax incentives program
501.47(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects registered on or after July 1, 2014, and before August 15, 2016
501.48(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects registered on or after August 15, 2016
501.49(15,422)	Renewable chemical production tax credit program
501.50(15E,422)	Hoover presidential library tax credit

CHAPTER 502

DETERMINATION OF NET INCOME

502.1(422)	Computation of net income for corporations
502.2(422)	Net operating loss carrybacks and carryovers
502.3(422)	Capital loss carryback
502.4(422)	Net operating and capital loss carrybacks and carryovers
502.5(422)	Interest and dividends from federal securities
502.6(422)	Interest and dividends from foreign securities, and securities of state and their political subdivisions
502.7(422)	Safe harbor leases
502.8(422)	Additions to federal taxable income
502.9(422)	Gains and losses on property acquired before January 1, 1934
502.10(422)	Work opportunity tax credit and alcohol and cellulosic biofuel fuels credit
502.11(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain individuals
502.12(422)	Federal income tax deduction
502.13(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