

CHAPTER 29
CERTIFICATES

[Prior to 12/17/86, Revenue Department[730]]

701—29.1(423) Certificate of registration. A retailer located outside the state who maintains a place of business in this state shall apply to the department for a certificate of registration to collect use tax. [See 701—30.1(423).] Each certificate of registration issued shall be assigned an individual number which shall appear immediately above the registrant's name on the certificate. When invoicing the purchase for use in Iowa, the holder of the certificate shall bill the use tax due as a separate item on the billing or invoice and indicate the registration number.

29.1(1) An application for a certificate of registration for a retailer located outside the state shall show the following:

- a. Business identification name of the person to whom the certificate is to be issued.
- b. Address of the location from which the use tax returns are to be filed.
- c. Names and addresses of all officers, in the case of a corporation; the names of all partners, in the case of a partnership; the name of the owner, in the case of an individual ownership.
- d. Date when the applicant, as a retailer maintaining a place of business in this state, will begin or has begun selling tangible personal property or rendering, furnishing or performing of enumerated taxable services in Iowa or for use in Iowa subject to use tax law.
- e. Names and addresses of all offices, warehouses or other places of business in Iowa, either owned or controlled by the applicant or its subsidiary.
- f. Names and addresses of all agents of the applicant operating in the state either permanently or temporarily.
- g. Names and addresses of all out-of-state locations from which tangible personal property will be delivered in Iowa for use in Iowa and from which billing for the merchandise will be made.
- h. Any other information the department may require.

It shall not be necessary for more than one certificate to be held in order to collect and remit all use tax due, even though shipments and billings may be made from several out-of-state locations.

29.1(2) Reserved.

701—29.2(423) Cancellation of certificate of registration. When the holder of a certificate of registration ceases to sell tangible personal property for use in Iowa, the holder shall immediately notify the department and request cancellation of the certificate of registration.

701—29.3(423) Certificates of resale, direct pay permits, or processing. When tangible personal property or service is sold in interstate commerce for delivery in Iowa, it shall be presumed that such property or service is sold for use in Iowa. The registered seller is required to collect use tax from the purchaser. If the tangible personal property or service sold for delivery in Iowa is not sold for use in Iowa and is not subject to use tax, the seller shall be required to secure a properly written certificate from the purchaser showing the exempt use to be made of the property or service. A seller may also take a valid exemption certificate and not collect use tax from a purchaser if the purchaser pays tax on the purchase directly to the department pursuant to a valid direct pay permit issued by the department.

When the registered seller repeatedly sells the same type of property or service to the same Iowa customer for resale or processing, the seller may, at the seller's risk, accept a blanket certificate covering more than one transaction. For more information regarding exemption certificates and direct pay permits, see rules 701—12.3(422) and 15.3(422,423), respectively.

Suggested forms of certificate may be obtained from the department upon request.

These rules are intended to implement Iowa Code section 422.53 as amended by 1997 Iowa Acts, House File 266, and Iowa Code chapter 423.

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