

**701—202.2(423) Reporting sales or use taxes.** A taxpayer with a reporting obligation for either sales tax or use tax but not both shall affirmatively indicate on the sales and use tax return that the taxpayer has no tax to report for the appropriate tax type. A taxpayer does this by making the appropriate indication on an electronic return or by entering a zero on the taxable amount line in the tax section of a paper return for which the taxpayer does not have tax to report. A taxpayer who fails to do so will be treated as not reporting for that tax type.

This rule is intended to implement Iowa Code section 423.31.

[ARC 7714C, IAB 3/6/24, effective 4/10/24]