

701—201.8(423) Change of legal or operating name of a business.

201.8(1) *Change to legal name.* A retailer changing its legal name but maintaining its ownership may continue to use its existing sales and use tax permit. The retailer shall notify the department of the change in legal name and shall provide legal documentation proving the change in name before the department will change the legal name for the permit.

201.8(2) *Change to operating name.* A retailer changing its operating, or “doing business as,” name may continue using its existing sales and use tax permit. The retailer shall notify the department of the change in operating name. No documentation is required for the department to update the operating name associated with the permit.

This rule is intended to implement Iowa Code section 423.36.

[ARC 6398C, IAB 7/13/22, effective 7/1/22]