

**701—13.2(423) Application for permit.**

**13.2(1) *Permit application.*** An application for a permanent permit shall be made upon a form provided by the department, and the applicant shall furnish all information requested on such form. An application for a permit for a business operating under a trade name shall state the trade name, as well as the individual owner's name, in the case of a sole ownership by an individual, or the trade name and the name of all partners, in the case of a partnership.

**13.2(2) *Signatures required.***

*a. Paper applications.* The application shall be signed by the owner, in the case of an individual business; by a partner, in the case of a partnership, although all partners' names shall appear on the application; and by the president, vice president, treasurer or other principal officer of a corporation or association, unless written authorization is given by the officers for another person to sign the application.

*b. Electronic applications.* For electronically transmitted applications, the application form shall state that in lieu of a person's handwritten signature, the email address will constitute a valid signature.

**13.2(3) *Date when sales begin.*** The application shall state the date when the applicant will begin selling tangible personal property, specified digital products, or taxable services at retail in Iowa from the location for which the application is made.

This rule is intended to implement Iowa Code section 423.36.  
[ARC 5915C, IAB 9/22/21, effective 10/27/21]