

**701—235.8(453E) Filing returns and reports; payment of tax.****235.8(1) Device excise tax return filing.**

*a. Due date.* Every device retailer and device delivery seller, including persons that sell devices at retail or by delivery sale without a device retailer or device delivery sale permit, must file a device excise tax return once per month. This monthly return is due on or before the last day of the month following the end of the month in which the tax was collected. For example, the device excise tax return for devices sold in the month of May must be filed on or before June 30.

*b. Electronic filing.* Device retailers and delivery sellers required to file a monthly device excise tax return shall file the return electronically through GovConnectIowa. A device retailer or delivery seller who is unable to file a return electronically may request permission from the director to file a paper return. A device retailer or delivery seller requesting such permission shall provide proof of its inability to file electronically.

*c. Failure to timely file.* Any returns that are not filed electronically through GovConnectIowa, without prior permission to file using another method, are treated as not validly filed returns. Device retailers and delivery sellers that do not timely and validly file returns as described in Iowa Code chapter 453E and this rule will be subject to any applicable penalties and interest.

**235.8(2) Reporting device excise taxes.**

*a.* A device retailer or delivery seller that has a reporting obligation but sold zero devices in the month must affirmatively indicate on the device excise tax return that the taxpayer has no device excise tax to report. A device retailer or delivery seller does this by making the appropriate indication on the electronic return. A device retailer or delivery seller who fails to do so will be treated as not reporting device excise taxes for that reporting period.

*b. Example.* Device Retailer A made no sales of devices during the month of June. A must still file a device excise tax return on or before July 31 that indicates it made zero sales during June. If A fails to timely file that return, A is subject to all applicable penalties for the failure to file.

**235.8(3) Device excise tax remittance.**

*a.* The device excise tax owed by a device retailer or device delivery seller must accompany the device excise tax return for the period in which the tax became due.

*b.* Device retailers and device delivery sellers filing a monthly device excise tax return electronically shall remit the excise tax electronically unless the person obtains permission from the director to remit taxes by another method before doing so.

*c.* Remittances transmitted electronically are considered made on the date the remittance is completed in GovConnectIowa.

**235.8(4) Required reporting method.** Any reports required by Iowa Code chapter 453E and these rules shall be filed electronically by device retailers and device delivery sellers through GovConnectIowa unless the person obtains permission from the director to file by another method before doing so. Required reports are due on or before the last day of the month following the end of the month to which the report applies and should be filed simultaneously with the device retailer or device delivery seller's device excise tax return(s).

**235.8(5) Due dates, weekends, and holidays.** Due dates that fall on a Saturday, Sunday, or holiday, as defined in Iowa Code section 421.9A, shall be treated in accordance with Iowa Code section 421.9A.

**235.8(6) Other required information.** Device retailers and device delivery sellers are also required to provide any other information requested by the department for the purpose of administering Iowa Code chapter 453E and these rules.

**235.8(7) Incorporation of Iowa Code chapter 423 and 701—Chapter 202.** Except as otherwise stated in this chapter, the requirements of Iowa Code chapter 423 and 701—Chapter 202 governing sales and use tax returns and remittance of tax apply to all device retailers and device delivery sellers.

This rule is intended to implement Iowa Code sections 453E.3(7), 453E.4, and 453E.5.

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