

**701—30.3(421,423) Consumer's use tax return.** A person purchasing tangible personal property or taxable service from an out-of-state source for use in Iowa subject to the use tax law shall be liable for the payment of use tax. The person shall be required to file a consumer's use tax return with the department, reporting and remitting use tax on all property or taxable service purchased for use in Iowa during the quarterly period covered by the return, unless the seller from whom the purchase is made is registered with the department and has collected use tax on the purchase. For consumer's use tax due and unpaid on and after July 1, 1990, corporate officer and partner liability and the "good faith" exception for successor liability shall be applicable. See department rules 701—12.14(422B) and 701—12.15(422,423) for a detailed explanation of immediate successor liability and corporate and partner liability, respectively.

A person purchasing tangible personal property or a taxable service in only one quarter during the year may request, and the director may grant, permission to file and remit use tax for only that specific quarter.

If it is expected that the total annual tax liability of a consumer will not exceed \$120 for a calendar year, the consumer may request, and the director may grant, permission to file and remit use tax on a calendar year basis. The return and tax will be due and payable no later than January 31 following each calendar year.

This rule is intended to implement Iowa Code sections 421.26, 421.28, and 423.14.