

**423.32 Filing of use tax returns and payment of use tax.**

1. *a.* A retailer maintaining a place of business in this state who is required to collect or a user who is required to pay the use tax or a foreign retailer authorized, pursuant to [section 423.30](#), to collect the use tax, shall remit to the department the amount of tax on or before the last day of the month following each calendar quarterly period. However, a retailer who collects or owes more than fifteen hundred dollars in use taxes in a month shall deposit with the department or in a depository authorized by law and designated by the director, the amount collected or owed, with a deposit form for the month as prescribed by the director.

*b.* The deposit form is due on or before the twentieth day of the month following the month of collection, except a deposit is not required for the third month of the calendar quarter, and the total quarterly amount, less the amounts deposited for the first two months of the quarter, is due with the quarterly report on the last day of the month following the month of collection. At that time, the retailer shall file with the department a return for the preceding quarterly period in the form prescribed by the director showing the purchase price of the tangible personal property, specified digital products, and services sold by the retailer during the preceding quarterly period, the use of which is subject to the use tax imposed by [this chapter](#), and other information the director deems necessary for the proper administration of the use tax.

*c.* The return shall be accompanied by a remittance of the use tax for the period covered by the return. If necessary in order to ensure payment to the state of the tax, the director may in any or all cases require returns and payments to be made for other than quarterly periods. The director, upon request and a proper showing of necessity, may grant an extension of time not to exceed thirty days for making any return and payment. Returns shall be signed, in accordance with forms and rules prescribed by the director, by the retailer or the retailer's authorized agent, and shall be certified by the retailer or agent to be correct.

2. If it is reasonably expected, as determined by rules prescribed by the director, that a retailer's annual sales or use tax liability will not exceed one hundred twenty dollars for a calendar year, the retailer may request and the director may grant permission to the retailer, in lieu of the quarterly filing and remitting requirements set out elsewhere in [this section](#), to file the return required by and remit the sales or use tax due under [this section](#) on a calendar-year basis. The return and tax are due and payable no later than January 31 following each calendar year in which the retailer carries on business.

3. The director, in cooperation with the department of management, may periodically change the filing and remittance thresholds by administrative rule if in the best interests of the state and taxpayer to do so.

[2003 Acts, 1st Ex, ch 2, §125, 205; 2015 Acts, ch 29, §56; 2018 Acts, ch 1161, §212, 229](#)

Referred to in [§99G.30A, 321.105A, 421.26, 423.14, 423.33, 423.34, 423.45, 423.57, 423.58, 423B.6, 423D.4, 423G.5](#)