REVENUE DEPARTMENT[701]

Created by 1986 Iowa Acts, Chapter 1245.

CHAPTER 1

STATE BOARD OF TAX REVIEW—ADMINISTRATION

- 1.1(17A,421) Establishment, membership and location of the state board of tax review
- 1.2(421,17A) Powers and duties of the state board
- 1.3(421,17A) Powers and duties not subject to the jurisdiction of the state board

CHAPTER 2

STATE BOARD OF TAX REVIEW—CONDUCT OF APPEALS AND RULES OF PRACTICE AND PROCEDURE

DIVISION I

APPELLATE CASES

GENERAL RULES OF PRACTICE AND PROCEDURE FOR FINAL CONTESTED CASE DECISIONS OF OR ATTRIBUTABLE TO THE DIRECTOR OF REVENUE

- 2.1(421,17A) Definitions
- 2.2(421,17A) Appeal and jurisdiction
- 2.3(421,17A) Form of appeal
- 2.4(421,17A) Certification by director
- 2.5(421,17A) Motions
- 2.6(421,17A) Answer
- 2.7(421,17A) Docketing
- 2.8(421,17A) Filing of papers
- 2.9(421,17A) Hearing an appeal
- 2.10(17A,421) Appearances by appellant
- 2.11(421,17A) Authority of state board to issue procedural orders
- 2.12(421,17A) Continuances
- 2.13(17A,421) Place of hearing
- 2.14(17A,421) Members participating
- 2.15(17A,421) Presiding officer
- 2.16(17A,421) Appeals of state board decisions

DIVISION II ORIGINAL JURISDICTION

RULES GOVERNING CONTESTED CASE PROCEEDINGS N WHICH THE STATE BOARD HAS ORIGINAL JURISDICTION TO COMMENCE A CONTESTED CASE PROCEEDING

- 2.17(421,17A) Applicability and scope
- 2.18(17A) Definitions
- 2.19(421,17A) Time requirements
- 2.20(421,17A) Notice of appeal
- 2.21(421,17A) Form of appeal
- 2.21(421,1/R) Form of appear
- 2.22(421,17A) Certification by director
- 2.23(421,17A) Answer
- 2.24(421,17A) Docketing
- 2.25(421,17A) Appearances by appellant
- 2.26(421,17A) Place of hearing
- 2.27(421,17A) Transcript of hearing
- 2.28(421,17A) Requests for contested case proceeding
- 2.29(421,17A) Notice of hearing
- 2.30(17A) Presiding officer

2.31(421,17A)	Transfer of case for hearing or appeal
2.32(421,17A)	Waiver of procedures
2.33(421,17A)	Telephone proceedings
2.34(17A,421)	Disqualifications of a presiding officer
2.35(421,17A)	Consolidation and severance
2.36(17A)	Service and filing of pleadings and other papers
2.37(421,17A)	Discovery
2.38(421,17A)	Subpoenas
2.39(421,17A)	Motions
2.40(421,17A)	Prehearing conference
2.41(421,17A)	Continuances
2.42(17A)	Withdrawals
2.43(421,17A)	Intervention
2.44(421,17A)	Hearing procedures
2.45(421,17A)	Evidence
2.46(421,17A)	Default or dismissal
2.47(421,17A)	Ex parte communication
2.48(421,17A)	Recording costs
2.49(421,17A)	Interlocutory appeals
2.50(421,17A)	Final decision
2.51(421,17A)	Applications for rehearing
2.52(421,17A)	Stays of agency and board actions
2.53(421,17A)	No factual dispute contested case
2.54(421,17A)	Appeal and review of a state board decision
	CHAPTER 3
	VOLUNTARY DISCLOSURE PROGRAM
3.1(421,422,423)	Scope of the voluntary disclosure program
5.1(121,122,125)	seope of the volumning disclosure program
	CHAPTER 4
	MULTILEVEL MARKETER AGREEMENTS
4.1(421)	Multilevel marketers—in general
	CHAPTER 5
	PUBLIC RECORDS AND FAIR INFORMATION PRACTICES
	(Uniform Rules)
5.1(17A,22)	Definitions
5.3(17A,22)	Requests for access to records
5.6(17A,22)	Procedure by which additions, dissents, or objections may be entered into certain
	records
5.9(17A,22)	Disclosures without the consent of the subject
5.10(17A,22)	Routine use
5.11(17A,22)	Consensual disclosure of confidential records
5.12(17A,22)	Release to subject
5.13(17A,22)	Availability of records
5.14(17A,22)	Personally identifiable information
5.15(17A,22)	Other groups of records

- 5.15(17A,22)
- Applicability 5.16(17A,22)

TITLE I ADMINISTRATION

CHAPTER 6

ORGANIZATION, PUBLIC INSPECTION

- 6.1(17A) Establishment, organization, general course and method of operations, methods by which and location where the public may obtain information or make submissions
- or requests
- 6.2(17A) Public inspection
- 6.3(17A) Examination of records
- 6.4(17A) Copies of proposed rules
- 6.5(17A) Regulatory analysis procedures
- 6.6(422) Retention of records and returns by the department
- 6.7(68B) Consent to sell
- 6.8(421) Tax return extension in disaster areas

CHAPTER 7

PRACTICE AND PROCEDURE BEFORE THE DEPARTMENT OF REVENUE

DIVISION I

INFORMAL, FORMAL, ADMINISTRATIVE AND JUDICIAL REVIEW PROCEDURES APPLICABLE TO CONTESTED CASES AND OTHER PROCEEDINGS COMMENCED PRIOR TO JULY 1, 1999

- 7.1(17A) Definitions
- 7.2(17A) Scope of rules
- 7.3(17A) Business hours
- 7.4(17A) Computation of time, filing of documents
- 7.5(17A) Form and style of papers
- 7.6(17A) Persons authorized to practice before the department
- 7.7(17A) Resolution of tax liability
- 7.8(17A) Protests
- 7.9(17A) Identifying details
- 7.10(17A) Docket
- 7.11(17A) Informal procedures and dismissals of protests
- 7.12(17A) Answer
- 7.13(17A) Subpoenas
- 7.14(17A) Commencement of contested case proceedings
- 7.15(17A) Discovery
- 7.16(17A) Prehearing conference
- 7.17(17A) Contested case proceedings
- 7.18(17A) Interventions
- 7.19(17A) Record and transcript
- 7.20(17A) Rehearing
- 7.21(17A) Service
- 7.22 Reserved
- 7.23(17A) Ex parte communications
- 7.24(17A) Licenses
- 7.25(17A) Declaratory rulings—in general
- 7.26(17A) Department procedure for rule making—in general
- 7.27(9C,91C) Procedure for nonlocal business entity bond forfeitures
- 7.28 and 7.29 Reserved
- 7.30(421) Definitions which apply to rules 701—7.31(421) to 701—7.35(421)
- 7.31(421) Abatement of unpaid tax

7.32(421)	Time and place of taxpayer interviews
7.33(421)	Mailing to the last-known address
7.34(421)	Power of attorney
7.35(421)	Taxpayer designation of tax type and period to which voluntary payments are to be applied
	DIVISION II
	INFORMAL, FORMAL, ADMINISTRATIVE AND JUDICIAL REVIEW PROCEDURES APPLICABLE TO CONTESTED CASES AND OTHER PROCEEDINGS COMMENCED ON OR AFTER JULY 1, 1999
7.36(421,17A)	Applicability and scope of rules
7.37(421,17A)	Definitions
7.38(421,17A)	Applicability of rules set forth in Division I of Chapter 7
7.39(17A)	Business hours
7.40(17A)	Persons authorized to represent themselves or others
7.41(17A)	Protest
7.42(17A)	Identifying details
7.43(17A)	Docket
7.44(17A)	Informal procedures and dismissals of protests
7.45(17A)	Answer
7.46(17A)	Subpoenas
7.47(17A)	Commencement of contested case proceedings
7.48(17A)	Discovery
7.49(17A)	Prehearing conference
7.50(17A)	Contested case proceedings
7.51(17A)	Record and transcript
7.52(17A)	Rehearing
7.53(17A)	Service
7.54(17A)	Ex parte communications and disqualification
7.55(17A)	Licenses
7.56(17A)	Declaratory order—in general
7.57(17A)	Department procedure for rule making
7.58(17A)	Public inquiries on rule making and the rule-making records
7.59(17A)	Criticism of rules
	DIVISION III WAIVER OR VARIANCE
7.60(78GA,HF2	
,(,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	DIVISION IV PETITION FOR RULE MAKING
7.61(17A)	Petition for rule making
	CHAPTER 8
	FORMS AND COMMUNICATIONS
8.1(17A)	Definitions
8.2(17A)	Official forms
8.3(17A)	Substitution of official forms
8.4(17A)	Description of forms
0.4(1/A)	Description of forms
	CHAPTER 9
	FILING AND EXTENSION OF TAX LIENS
	AND CHARGING OFF UNCOLLECTIBLE TAX ACCOUNTS
9.1(422,423)	Definitions
9.2(422,423)	Lien attaches
9.3(422,423)	Purpose of filing

9.4(422,423)	Place of filing
0 5(400 400)	T. C.C.I.

9.5(422,423) Time of filing

9.6(422,423) Period of lien

9.7(422,423) Fees

CHAPTER 10

Revenue[701]

INTEREST, PENALTY, EXCEPTIONS TO PENALTY, AND JEOPARDY ASSESSMENTS Definitions 10.1(421) 10.2(421) Interest 10.3(422,423,450,452A) Interest on refunds and unpaid tax Frivolous return penalty 10.4(421) 10.5 Reserved PENALTY FOR TAX PERIOD BEGINNING AFTER JANUARY 1, 1991 10.6(421) Penalties 10.7(421) Waiver of penalty-definitions Penalty exceptions 10.8(421) 10.9(421) Notice of penalty exception for one late return in a three-year period 10.10 to 10.19 Reserved RETAIL SALES 10.20 to 10.29 Reserved USE 10.30 to 10.39 Reserved INDIVIDUAL INCOME 10.40 to 10.49 Reserved WITHHOLDING 10.50 to 10.55 Reserved CORPORATE 10.56 to 10.65 Reserved FINANCIAL INSTITUTIONS 10.66 to 10.70 Reserved MOTOR FUEL 10.71(421) Penalty and enforcement provisions Interest 10.72(452A) 10.73 to 10.75 Reserved CIGARETTES AND TOBACCO 10.76(453A) Penalties 10.77(453A) Interest 10.78 Reserved Request for statutory exception to penalty 10.79(453A) 10.80 to 10.84 Reserved INHERITANCE 10.85 to 10.89 Reserved IOWA ESTATE Reserved 10.90 to 10.95 GENERATION SKIPPING 10.96 to 10.100 Reserved

10.101 to 10.109	FIDUCIARY INCOME Reserved
	HOTEL AND MOTEL
10.110 to 10.114	Reserved
10.115(421)	ALL TAXES Application of payments to penalty, interest, and then tax due for payments made on or after January 1, 1995, unless otherwise designated by the taxpayer

JEOPARDY ASSESSMENTS

10.116(422,453B)	Jeopardy assessments
10 117(400 452D)	Drosoduro for resting hor

- 10.117(422,453B) Procedure for posting bond 10.118(422,453B) Time limits
- 10.119(422,453B) Amount of bond
- 10.120(422,453B) Amount of bond 10.120(422,453B) Posting of bond
- 10.121(422,453B) Order

10 11 ((100 4500)

- 10.122(422,453B) Order 10.122(422,453B) Director's order
- 10.123(422,453B) Type of bond
- 10.124(422,453B) Form of surety bond
- 10.125(422,453B) Duration of the bond
- 10.126(422,453B) Exoneration of the bond

TITLE II *EXCISE*

CHAPTER 11

ADMINISTRATION

- 11.1(422,423) Definitions
- 11.2(422,423) Statute of limitations
- 11.3(422,423) Credentials and receipts
- 11.4(422,423) Retailers required to keep records
- 11.5(422,423) Audit of records
- 11.6(422,423) Billings
- 11.7(422,423) Collections
- 11.8(422,423) No property exempt from distress and sale
- 11.9(422,423) Information confidential
- 11.10(423) Bonding procedure

CHAPTER 12

FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST

- 12.1(422) Returns and payment of tax
- 12.2(422,423) Remittances
- 12.3(422) Permits and negotiated rate agreements
- 12.4(422) Nonpermit holders
- 12.5(422,423) Regular permit holders responsible for collection of tax
- 12.6(422,423) Sale of business
- 12.7(422) Bankruptcy, insolvency or assignment for benefit of creditors
- 12.8(422) Vending machines and other coin-operated devices
- 12.9(422) Claim for refund of tax
- 12.10(423) Audit limitation for certain services
- 12.11 Reserved
- 12.12(422) Extension of time for filing
- 12.13(422) Determination of filing status
- 12.14(422,423) Immediate successor liability for unpaid tax

12.15(422,423)	Officers and partners—personal liability for unpaid tax
12.16(422)	Show sponsor liability
12.17(422)	Purchaser liability for unpaid sales tax

PERMITS

- 13.1(422)Retail sales tax permit required
- 13.2(422)Application for permit
- 13.3(422)Permit not transferable—sale of business
- 13.4(422)Permit—consolidated return optional
- 13.5(422) Retailers operating a temporary business
- 13.6(422) Reinstatement of canceled permit
- 13.7(422) Reinstatement of revoked permit
- 13.8(422) Withdrawal of permit
- 13.9(422) Loss or destruction of permit
- 13.10(422) Change of location
- 13.11(422) Change of ownership
- 13.12(422) Permit posting
- 13.13(422) Trustees, receivers, executors and administrators
- 13.14(422) Vending machines and other coin-operated devices
- 13.15(422) Other amusements
- 13.16(422) Substantially delinquent tax—denial of permit
- 13.17(422) Substantially delinquent tax—revocation of permit

CHAPTER 14

COMPUTATION OF TAX

- 14.1(422) Tax not to be included in price
- 14.2(422,423,77GA,ch1130) Retail bracket system for state sales and local option sales and service tax
- 14.3(422,423) Taxation of transactions due to rate change

CHAPTER 15

DETERMINATION OF A SALE AND SALE PRICE

- 15.1(422) Conditional sales to be included in gross sales
- 15.2(422,423) Repossessed goods
- 15.3(422,423) Exemption certificates, direct pay permits, fuel used in processing, and beer and wine wholesalers
- 15.4(422,423) Bad debts
- 15.5(422,423) Recovery of bad debts by collection agency or attorney
- 15.6(422,423) Discounts, rebates and coupons
- 15.7 Reserved
- 15.8(422,423) Returned merchandise
- 15.9(422) Goods damaged in transit
- 15.10(422) Consignment sales
- 15.11(422,423) Leased departments
- 15.12(422,423) Excise tax included in and excluded from gross receipts
- 15.13(422,423) Freight, other transportation charges, and exclusions from the exemption applicable to these services
- 15.14(422,423) Installation charges when tangible personal property is sold at retail
- 15.15(422) Premiums and gifts
- 15.16(422) Gift certificates
- 15.17(422,423) Finance charge
- 15.18(422,423) Coins and other currency exchanged at greater than face value

15.19(422,423)	Trade-ins
15.20(422,423)	Corporate mergers which do not involve taxable sales of tangible personal property or services
	CHAPTER 16
	TAXABLE SALES
16.1(422)	Tax imposed
16.2(422)	Used or secondhand tangible personal property
16.3(422,423)	Tangible personal property used or consumed by the manufacturer thereof
16.4(422,423)	Patterns, dies, jigs, tools, and manufacturing or printing aids
16.5(422,423)	Explosives used in mines, quarries and elsewhere
16.6(422,423)	Electrotypes, types, zinc etchings, halftones, stereotypes, color process plates and wood mounts
16.7	Reserved
16.8(422,423)	Wholesalers and jobbers selling at retail
16.9(422,423)	Materials and supplies sold to retail stores
16.10(422,423)	Sales to certain corporations organized under federal statutes
16.11(422,423)	Paper plates, paper cups, paper dishes, paper napkins, paper, wooden or plastic
	spoons and forks and straws
16.12(422)	Tangible personal property purchased for resale but incidentally consumed by the purchaser
16.13(422)	Property furnished without charge by employers to employees
16.14(422)	Sales in interstate commerce—goods delivered into this state
16.15(422)	Owners or operators of buildings
16.16(422,423)	Tangible personal property made to order
16.17(422,423)	Blacksmith and machine shops
16.18(422,423)	Sales of signs at retail
16.19(422,423)	Products sold by cooperatives to members or patrons
16.20(422,423)	Municipal utilities, investor-owned utilities, or municipal or rural electrification cooperatives or associations
16.21(422,423)	Sale of pets
16.22(422,423)	Sales on layaway
16.23(422)	Meal tickets, coupon books, and merchandise cards
16.24(422,423)	Truckers engaged in retail business
16.25(422,423)	Foreign truckers selling at retail in Iowa
16.26(422)	Admissions to amusements, athletic events, commercial amusement enterprises, fairs, and games
16.27 and 16.28	Reserved
16.29(422)	Rental of personal property in connection with the operation of amusements
16.30(422)	Commercial amusement enterprises—companies or persons which contract to furnish show for fixed fee
16.31	Reserved
16.32(422)	River steamboats
16.33(422)	Pawnbrokers
16.34(422,423)	Druggists and pharmacists
16.35(422,423)	Memorial stones
16.36(422)	Communication services furnished by hotel to its guests
16.37(422)	Private clubs
16.38	Reserved
16.39(422)	Athletic events
16.40(422,423)	Iowa dental laboratories
16.41(422,423)	Dental supply houses

6.42(422)	News distributors and	magazine distributors
(10.12(122))	i tows distributors and	muguzine distributors

- 16.43(422,423) Magazine subscriptions by independent dealers
- 16.44(422,423) Sales by finance companies
- 16.45(422,423) Sale of baling wire and baling twine
- 16.46(422,423) Snowmobiles and motorboats
- 16.47(422)Conditional sales contracts
- 16.48(422,423) Carpeting and other floor coverings
- 16.49(422,423) Bowling
- 16.50(422,423) Various special problems relating to public utilities
- 16.51(422,423) Sales of services treated as sales of tangible personal property
- 16.52(422,423) Sales of prepaid merchandise cards

EXEMPT SALES

	EXEMIT SALES
17.1(422,423)	Gross receipts expended for educational, religious, and charitable purposes
17.2(422)	Fuel used in processing—when exempt
17.3(422,423)	Processing exemptions
17.4(422,423)	Commercial fertilizer and agricultural limestone
17.5(422,423)	Sales to the American Red Cross, the Coast Guard Auxiliary, Navy-Marine Corps Relief Society, and U.S.O
17.6(422,423)	Sales of vehicles subject to registration—new and used—by dealers
17.7(422,423)	Sales to certain federal corporations
17.8(422)	Sales in interstate commerce—goods transported or shipped from this state
17.9(422,423)	Sales of breeding livestock, fowl and certain other property used in agricultural production
17.10(422,423)	Materials used for seed inoculations
17.11(422,423)	Educational institution
17.12(422)	Coat or hat checkrooms
17.13(422,423)	Railroad rolling stock
17.14(422,423)	Chemicals, solvents, sorbents, or reagents used in processing
17.15(422,423)	Demurrage charges
17.16(422,423)	Sale of a draft horse
17.17(422,423)	Beverage container deposits
17.18(422,423)	Films, video tapes and other media, exempt rental and sale
17.19(422,423)	Gross receipts from the sale or rental of tangible personal property or from services
	performed, rendered, or furnished to certain nonprofit corporations exempt from tax
17.20(422)	Raffles
17.21(422)	Exempt sales of prizes
17.22(422,423)	Modular homes
17.23(422,423)	Sales to other states and their political subdivisions
17.24(422)	Nonprofit private museums
17.25(422,423)	Exempt sales by excursion boat licensees
17.26(422,423)	Bedding for agricultural livestock or fowl
17.27(422,423)	Statewide notification center service exemption
17.28(422,423)	State fair and fair societies
17.29(422,423)	Reciprocal shipment of wines
17.30(422,423)	Nonprofit organ procurement organizations
17.31(422,423)	Sale of electricity to water companies
17.32(422)	Food and beverages sold by certain organizations are exempt
17.33(422,423)	Sales of building materials, supplies and equipment to not-for-profit rural water
	districts

17 24(122, 122)	
17.34(422,423)	Sales to hospices
17.35(422,423)	Sales of livestock ear tags
17.36(422,423)	Sale or rental of information services
17.37(422,423)	Temporary exemption from sales tax on certain utilities
17.38(422,423)	State sales tax phase-out on energies
17 20(422 422)	

- 17.39(422,423) Art centers
- 17.40(422,423) Community action agencies
- 17.41(422,423) Legislative service bureau

TAXABLE AND EXEMPT SALES DETERMINED BY METHOD OF TRANSACTION OR USAGE

	OF TRANSACTION OR USAGE
18.1(422,423)	Tangible personal property purchased from the United States government
18.2(422,423)	Sales of butane, propane and other like gases in cylinder drums, etc.
18.3(422,423)	Chemical compounds used to treat water
18.4(422)	Mortgages and trustees
18.5(422,423)	Sales to agencies or instrumentalities of federal, state, county and municipal government
18.6(422,423)	Relief agencies
18.7(422,423)	Containers, including packing cases, shipping cases, wrapping material and similar items
18.8(422)	Auctioneers
18.9(422)	Sales by farmers
18.10(422,423)	Florists
18.11(422,423)	Landscaping materials
18.12(422,423)	Hatcheries
18.13(422,423)	Sales by the state of Iowa, its agencies and instrumentalities
18.14(422,423)	Sales of livestock and poultry feeds
18.15(422,423)	Student fraternities and sororities
18.16(422,423)	Photographers and photostaters
18.17(422,423)	Gravel and stone
18.18(422,423)	Sale of ice
18.19(422,423)	Antiques, curios, old coins or collector's postage stamps
18.20(422,423)	Communication services
18.21(422,423)	Morticians or funeral directors
18.22(422,423)	Physicians, dentists, surgeons, ophthalmologists, oculists, optometrists, and opticians
18.23(422)	Veterinarians
18.24(422,423)	Hospitals, infirmaries and sanitariums
18.25(422,423)	Warranties and maintenance contracts
18.26(422)	Service charge and gratuity
18.27(422)	Advertising agencies, commercial artists, and designers
18.28(422,423)	Casual sales
18.29(422,423)	Processing, a definition of the word, its beginning and completion characterized with specific examples of processing
18.30(422)	Taxation of American Indians
18.31(422,423)	Tangible personal property purchased by one who is engaged in the performance of a service
18.32(422,423)	Sale, transfer or exchange of tangible personal property or taxable enumerated services between affiliated corporations
18.33(422,423)	Printers' and publishers' supplies exemption with retroactive effective date
18.34(422,423)	Automatic data processing

18.35(422,423)	Drainage tile
18.36(422,423)	True leases and purchases of tangible personal property by lessors
18.37(422,423)	Motor fuel, special fuel, aviation fuels and gasoline
18.38(422,423)	Urban transit systems
18.39(422,423)	Sales or services rendered, furnished, or performed by a county or city
18.40(422,423)	Renting of rooms
18.41(422,423)	Envelopes for advertising
18.42(422,423)	Newspapers, free newspapers and shoppers' guides
18.43(422,423)	Written contract
18.44(422,423)	Sale or rental of farm machinery and equipment
18.45(422,423)	Sale or rental of computers, industrial machinery and equipment; refund of and exemption from tax paid for periods prior to July 1, 1997
18.46(422,423)	Automotive fluids
18.47(422,423)	Maintenance or repair of fabric or clothing
18.48(422,423)	Sale or rental of farm machinery, equipment, replacement parts, and repairs used in livestock, dairy, or plant production
18.49(422,423)	Aircraft sales, rental, component parts, and services exemptions prior to, on, and after July 1, 1999
18.50(422,423)	Property used by a lending organization
18.51(422,423)	Sales to nonprofit legal aid organizations
18.52(422,423)	Irrigation equipment used in farming operations
18.53(422,423)	Sales to persons engaged in the consumer rental purchase business
18.54(422,423)	Sales of advertising material
18.55(422,423)	Drop shipment sales
18.56(422,423)	Wind energy conversion property
18.57(422,423)	Exemptions applicable to the production of flowering, ornamental, and vegetable plants
18.58(422,423)	Exempt sales or rentals of computers, industrial machinery and equipment, and exempt sales of fuel and electricity on and after July 1, 1997
18.59(422,423)	Exempt sales to nonprofit hospitals
18.60(422,423)	Exempt sales of gases used in the manufacturing process
18.61(422,423)	Exclusion from tax for property delivered by certain media
	CHAPTER 19
	SALES AND USE TAX ON CONSTRUCTION ACTIVITIES
19.1(422,423)	General information
19.2(422,423)	Contractors are consumers of building materials, supplies, and equipment by statute
19.3(422,423)	Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners
19.4(422,423)	Contractors, subcontractors or builders who are retailers
19.5(422,423)	Building materials, supplies, and equipment used in the performance of construction contracts within and outside Iowa
19.6(422,423)	Prefabricated structures
19.7(422,423)	Types of construction contracts
19.8(422,423)	Machinery and equipment sales contracts with installation
19.9(422,423)	Construction contracts with equipment sales (mixed contracts)
19.10(422,423)	Distinguishing machinery and equipment from real property
19.11(422,423)	Tangible personal property which becomes structures
19.12(422,423)	Construction contracts with tax exempt entities
19.13(422,423)	Tax on enumerated services
19.14(422,423)	Transportation cost
19.15(422,423)	Start-up charges

- 19.16(422,423) Liability of subcontractors
- 19.17(422,423) Liability of sponsors
- 19.18(422,423) Withholding
- 19.19(422,423) Resale certificates
- 19.20(423) Reporting for use tax

FOODS FOR HUMAN CONSUMPTION, PRESCRIPTION DRUGS, INSULIN, HYPODERMIC SYRINGES, DIABETIC TESTING MATERIALS, PROSTHETIC, ORTHOTIC OR ORTHOPEDIC DEVICES

- 20.1(422,423) Foods for human consumption
- 20.2(422,423) Food coupon rules
- 20.3(422,423) Nonparticipating retailer in the food coupon program
- 20.4(422,423) Determination of eligible foods
- 20.5(422,423) Meals and prepared food
- 20.6(422,423) Vending machines
- 20.7(422,423) Prescription drugs and devices
- 20.8(422,423) Exempt sales of nonprescription medical devices, other than prosthetic devices
- 20.9(422,423) Prosthetic, orthotic and orthopedic devices
- 20.10(422,423) Sales and rentals covered by Medicaid and Medicare
- 20.11(422,423) Reporting
- 20.12(422,423) Exempt sales of clothing and footwear during two-day period in August

CHAPTERS 21 to 25

Reserved

TITLE III SALES TAX ON SERVICES

CHAPTER 26

SALES AND USE TAX ON SERVICES

- 26.1(422) Definition and scope
- 26.2(422) Enumerated services exempt
- 26.3(422) Alteration and garment repair
- 26.4(422) Armored car
- 26.5(422) Vehicle repair
- 26.6(422) Battery, tire and allied
- 26.7(422) Investment counseling
- 26.8(422) Bank and financial institution service charges
- 26.9(422) Barber and beauty
- 26.10(422) Boat repair
- 26.11(422) Car and vehicle wash and wax
- 26.12(422) Carpentry
- 26.13(422) Roof, shingle and glass repair
- 26.14(422) Dance schools and dance studios
- 26.15(422) Dry cleaning, pressing, dyeing and laundering
- 26.16(422) Electrical and electronic repair and installation
- 26.17(422) Engraving, photography and retouching
- 26.18(422,423) Equipment and tangible personal property rental
- 26.19(422) Excavating and grading
- 26.20(422) Farm implement repair of all kinds
- 26.21(422) Flying service
- 26.22(422) Furniture, rug, upholstery, repair and cleaning
- 26.23(422) Fur storage and repair

26.24(422)	Golf and country clubs and all commercial recreation
26.25(422)	House and building moving
26.26(422)	Household appliance, television and radio repair
26.27(422)	Jewelry and watch repair
26.28(422)	Machine operators
26.29(422)	Machine repair of all kinds
26.30(422)	Motor repair
26.31(422)	Motorcycle, scooter and bicycle repair
26.32(422)	Oilers and lubricators
26.33(422)	Office and business machine repair
26.34(422)	Painting, papering and interior decorating
26.35(422)	Parking facilities
26.36(422)	Pipe fitting and plumbing
26.37(422)	Wood preparation
26.38(422)	Private employment agency, executive search agency
26.39(422)	Printing and binding
26.40(422)	Sewing and stitching
26.41(422)	Shoe repair and shoeshine
26.42(422)	Storage warehousing, storage locker, and storage warehousing of raw agricultural
20.42(422)	products and household goods
26.43(422)	Telephone answering service
26.44(422)	Test laboratories
26.45(422)	Termite, bug, roach, and pest eradicators
26.46(422)	Tin and sheet metal repair
26.47(422)	Turkish baths, massage, and reducing salons
. ,	
26.48(422)	Vulcanizing, recapping or retreading
26.49	Reserved
26.50(422)	Weighing
26.51(422)	Welding
26.52(422)	Well drilling
26.53(422)	Wrapping, packing and packaging of merchandise other than processed meat,
	fish, fowl and vegetables
26.54(422)	Wrecking service
26.55(422)	Wrecker and towing
26.56(422)	Cable and pay television
26.57(422)	Camera repair
26.58(422)	Campgrounds
26.59(422)	Gun repair
26.60(422)	Janitorial and building maintenance or cleaning
26.61(422)	Lawn care
26.62(422)	Landscaping
26.63(422)	Pet grooming
26.64(422)	Reflexology
26.65(422)	Tanning beds and tanning salons
26.66(422)	Tree trimming and removal
26.67(422)	Water conditioning and softening
26.68(422)	Motor vehicle, recreational vehicle and recreational boat rental
26.69(422)	Security and detective services
26.70	Reserved
26.71(422,423)	Solid waste collection and disposal services
26.72(422,423)	Sewage services
26.73	Reserved

26.74(422,423)	Aircraft rental
26.75(422,423)	Sign construction and installation
26.76(422,423)	Swimming pool cleaning and maintenance
26.77(422,423)	Taxidermy
26.78(422,423)	Mini-storage
26.79(422,423)	Dating services
26.80(422,423)	Limousine service

26.81(422) Sales of bundled services contracts

CHAPTER 27

AUTOMOBILE RENTAL EXCISE TAX

- 27.1(422,422C,423) Definitions and characterizations
- 27.2(422,422C,423) Tax imposed upon rental of automobiles
- 27.3(422,422C,423) Lessor's obligation to collect tax
- 27.4(422,422C,423) Administration of tax

TITLE IV

USE

CHAPTER 28 DEFINITIONS

- 28.1(423) Taxable use defined
- 28.2(423) Processing of property defined
- 28.3(423) Purchase price defined
- 28.4(423) Retailer maintaining a place of business in this state defined

CHAPTER 29

CERTIFICATES

- 29.1(423) Certificate of registration
- 29.2(423) Cancellation of certificate of registration
- 29.3(423) Certificates of resale, direct pay permits, or processing

CHAPTER 30

FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST

30.1(423) Liability for use tax and denial and revocation of permit

- 30.2(423) Measure of use tax
- 30.3(421,423) Consumer's use tax return
- 30.4(423) Retailer's use tax return
- 30.5(423) Collection requirements of registered retailers
- 30.6(423) Bracket system to be used by registered vendors
- 30.7(423) Sales tax or use tax paid to another state
- 30.8(423) Registered retailers selling tangible personal property on a conditional sale contract basis
- 30.9(423) Registered vendors repossessing goods sold on a conditional sale contract basis
- 30.10(423) Penalties for late filing of a monthly tax deposit or use tax returns
- 30.11(423) Claim for refund of use tax
- 30.12(423) Extension of time for filing

CHAPTER 31

RECEIPTS SUBJECT TO USE TAX

- 31.1(423) Transactions consummated outside this state
- 31.2(423) Goods coming into this state
- 31.3(423) Sales by federal government or agencies to consumers
- 31.4(423) Sales for lease of vehicles subject to registration—taxation and exemptions

- 31.5(423) Motor vehicle use tax on long-term leases
- 31.6(423) Sales of aircraft subject to registration
- 31.7(423) Communication services

RECEIPTS EXEMPT FROM USE TAX

- 32.1(423) Tangible personal property and taxable services subject to sales tax
- 32.2(423) Sales tax exemptions applicable to use tax
- 32.3(423) Mobile homes and manufactured housing
- 32.4(423) Exemption for vehicles used in interstate commerce
- 32.5(423) Exemption for transactions if sales tax paid
- 32.6(423) Exemption for ships, barges, and other waterborne vessels
- 32.7(423) Exemption for containers
- 32.8(423) Exemption for building materials used outside this state
- 32.9(423) Exemption for vehicles subject to registration
- 32.10(423) Exemption for vehicles operated under Iowa Code chapter 326
- 32.11(423) Exemption for vehicles purchased for rental or lease
- 32.12(423) Exemption for vehicles previously purchased for rental
- 32.13(423) Exempt use of aircraft on and after July 1, 1999

CHAPTER 33

RECEIPTS SUBJECT TO USE TAX DEPENDING ON

METHOD OF TRANSACTION

- 33.1 Reserved
- 33.2(423)Federal manufacturer's or retailer's excise tax
- 33.3(423) Fuel consumed in creating power, heat or steam for processing or generating electric current
- 33.4(423) Repair of tangible personal property outside the state of Iowa
- 33.5(423) Taxation of American Indians
- 33.6(422,423) Exemption for property used in Iowa only in interstate commerce
- 33.7(423) Property used to manufacture certain vehicles to be leased
- 33.8(423) Out-of-state rental of vehicles subject to registration subsequently used in Iowa
- 33.9(423) Sales of mobile homes, manufactured housing, and related property and services
- 33.10(423) Tax imposed on the use of manufactured housing as tangible personal property and as real estate

CHAPTER 34

VEHICLES SUBJECT TO REGISTRATION

- 34.1(422,423) Definitions
- 34.2(423) County treasurer shall collect tax
- 34.3(423) Returned vehicles and tax refunded by manufacturers
- 34.4(423) Use tax collections required
- 34.5(423) Exemptions
- 34.6(423) Vehicles subject to registration received as gifts or prizes
- 34.7(423) Titling of used foreign vehicles by dealers
- 34.8(423) Dealer's retail sales tax returns
- 34.9(423) Affidavit forms
- 34.10(423) Exempt and taxable purchases of vehicles for taxable rental
- 34.11(423) Manufacturer's refund of use tax to a consumer, lessor, or lessee of a defective motor vehicle
- 34.12(423) Government payments for a motor vehicle which do not involve government purchases of the same

34.13(423)	Transfers of vehicles resulting from corporate mergers and other types of corporate
	transfers
34.14(423)	Refund of use tax paid on the purchase of a motor vehicle
34.15(423)	Registration by manufacturers
34.16(423)	Rebates
34.17(321,423)	Repossession of a vehicle
34.18(423)	Federal excise tax
34.19(423)	Claiming an exemption from Iowa tax
34.20(423)	Affidavit forms

34.21(423) Insurance companies

CHAPTERS 35 and 36 Reserved

CHAPTER 37 UNDERGROUND STORAGE TANK RULES INCORPORATED BY REFERENCE

37.1(424) Rules incorporated

TITLE V INDIVIDUAL

CHAPTER 38 ADMINISTRATION

38.2(422) Statute	of	`lin	iitat	ions

- 38.3(422) Retention of records
- 38.4(422) Authority for deductions
- 38.5(422) Jeopardy assessments
- 38.6(422) Information deemed confidential
- 38.7(422) Power of attorney
- 38.8(422) Delegations to audit and examine
- 38.9(422) Bonding procedure
- 38.10(422) Indexation
- 38.11(422) Appeals of notices of assessment and notices of denial of taxpayer's refund claims
- 38.12(422) Indexation of the optional standard deduction for inflation
- 38.13(422) Reciprocal tax agreements
- 38.14(422) Information returns for reporting income payments to the department of revenue
- 38.15(422) Relief of innocent spouse for substantial understatement of tax attributable to other spouse
- 38.16(422) Preparation of taxpayers' returns by department employees
- 38.17(422) Resident determination
- 38.18(422) Tax treatment of income repaid in current tax year which had been reported on prior Iowa individual income tax return
- 38.19(422) Indication of dependent child health care coverage on tax return

CHAPTER 39

FILING RETURN AND PAYMENT OF TAX

- 39.1(422) Who must file
- 39.2(422)Time and place for filing
- 39.3(422) Form for filing
- 39.4(422) Filing status
- 39.5(422) Payment of tax
- 39.6(422) Minimum tax

39.7(422)	Tax on lump-sum distributions
39.8(422)	State income tax limited to taxpayer's net worth immediately before the distressed
39.0(422)	sale
39.9(422)	Special tax computation for all low-income taxpayers except single taxpayers
39.10(422)	Election to report excess income from sale or exchange of livestock due to drought
39.10(422)	in the next tax year
39.11(422)	Forgiveness of tax for an individual whose federal income tax was forgiven because the individual was killed outside the United States due to military or
	terroristic action
39.12(422)	Tax benefits for persons in the armed forces serving in a combat zone or a qualified hazardous duty area or deployed outside the United States in a contingency operation
39.13(422)	Electronic filing of Iowa individual income tax returns
39.14(422)	Tax benefits for persons serving in support of the Bosnia-Herzegovina hazardous
59.14(422)	duty area
39.15(422)	Special tax computation for taxpayers who are 65 years of age or older
	CHAPTER 40
	DETERMINATION OF NET INCOME
40.1(422)	Net income defined
40.2(422)	Interest and dividends from federal securities
40.3(422)	Interest and dividends from foreign securities, and securities of state and their
	political subdivisions
40.4	Reserved
40.5(422)	Military pay
40.6(422)	Interest and dividend income
40.7(422)	Current year capital gains and losses
40.8(422)	Gains and losses on property acquired before January 1, 1934
40.9(422)	Work opportunity tax credit and alcohol fuel credit
40.10 and 40.11	Reserved
40.12(422)	Income from partnerships or limited liability companies
40.13(422)	Subchapter "S" income
40.14(422)	Contract sales
40.15(422)	Reporting of incomes by married taxpayers who file a joint federal return but elect
	to file separately for Iowa income tax purposes
40.16(422)	Income of nonresidents
40.17(422)	Income of part-year residents
40.18(422)	Net operating loss carrybacks and carryovers
40.19(422)	Casualty losses
40.20(422)	Adjustments to prior years
40.21(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain individuals
40.22(422)	Disability income exclusion
40.23(422)	Social security benefits
40.24(99E)	Lottery prizes
40.25 and 40.26	Reserved
40.27(422)	Incomes from distressed sales of qualifying taxpayers
40.28	Reserved
40.29(422)	Intangible drilling costs
40.30(422)	Percentage depletion
40.31(422)	Away-from-home expenses of state legislators

40.32(422)	Interest and dividends from regulated investment companies which are exempt from federal income tax
40.33	Reserved
40.34(422)	Exemption of restitution payments for persons of Japanese ancestry
40.35(422)	Exemption of Agent Orange settlement proceeds received by disabled veterans or beneficiaries of disabled veterans
40.36(422)	Exemption of interest earned on bonds issued to finance beginning farmer loan program
40.37(422)	Exemption of interest from bonds issued by the Iowa comprehensive petroleum underground storage tank fund board
40.38(422)	Capital gains deduction or exclusion for certain types of net capital gains
40.39(422)	Exemption of interest from bonds or notes issued to fund the E911 emergency telephone system
40.40(422)	Exemption of active-duty military pay of national guard personnel and armed forces reserve personnel received for services related to operation desert shield
40.41	Reserved
40.42(422)	Depreciation of speculative shell buildings
40.43(422)	Retroactive exemption for payments received for providing unskilled in-home
~ /	health care services to a relative
40.44(422,541A)	Individual development accounts
40.45(422)	Exemption for distributions from pensions, annuities, individual retirement
()	accounts, or deferred compensation plans received by nonresidents of Iowa
40.46(422)	Taxation of compensation of nonresident members of professional athletic teams
40.47(422)	Partial exclusion of pensions and other retirement benefits for disabled individuals, individuals who are 55 years of age or older, surviving spouses, and survivors
40.48(422)	Health insurance premiums deduction
40.49(422)	Employer social security credit for tips
40.50(422)	Computing state taxable amounts of pension benefits from state pension plans
40.51(422)	Exemption of active-duty military pay of national guard personnel and armed forces military reserve personnel for overseas services pursuant to military orders
40 52(422)	for peacekeeping in the Bosnia-Herzegovina area Mutual funds
40.52(422)	
40.53(422)	Deduction for contributions by taxpayers to the Iowa educational savings plan trust and addition to income for refunds of contributions previously deducted
40.54(422)	Roth individual retirement accounts
40.55(422)	Exemption of income payments for victims of the Holocaust and heirs of victims
40.56(422)	Taxation of income from the sale of obligations of the state of Iowa and its political subdivisions
40.57(422)	Installment sales by taxpayers using the accrual method of accounting
40.58(422)	Exclusion of distributions from retirement plans by national guard members and members of military reserve forces of the United States
40.59(422)	Exemption of payments received by a beneficiary from an annuity purchased under an employee's retirement plan when the installment has been included as part of a decedent employee's estate
40.60(422)	Additional first-year depreciation allowance
40.61(422)	Exclusion of active duty pay of national guard members and armed forces military
	reserve members for service under orders for Operation Iraqi Freedom, Operation Noble Eagle or Operation Enduring Freedom
40.62(422)	Deduction for overnight expenses not reimbursed for travel away from home of more than 100 miles for performance of service as a member of the national guard or armed forces military reserve
40.63(422)	Exclusion of income from military student loan repayments
× /	

40.64(422)	Exclusion of death gratuity payable to an eligible survivor of a member of the
	armed forces, including a member of a reserve component of the armed forces
	who has died while on active duty

- 40.65(422) Section 179 expensing
- 40.66(422) Deduction for certain unreimbursed expenses relating to a human organ transplant
- 40.67(422) Deduction for alternative motor vehicles
- 40.68(422) Injured veterans grant program
- 40.69(422) Exclusion of ordinary or capital gain income realized as a result of involuntary conversion of property due to eminent domain
- 40.70(422) Exclusion of income from sale, rental or furnishing of tangible personal property or services directly related to production of film, television or video projects
- 40.71(422) Exclusion for certain victim compensation payments
- 40.72(422) Exclusion of Vietnam Conflict veterans bonus

DETERMINATION OF TAXABLE INCOME

- 41.1(422) Verification of deductions required
- 41.2(422) Federal rulings and regulations
- 41.3(422) Federal income tax deduction and federal refund
- 41.4(422) Optional standard deduction
- 41.5(422) Itemized deductions
- 41.6(422) Itemized deductions—separate returns by spouses
- 41.7(422) Itemized deductions—part-year residents
- 41.8(422) Itemized deductions—nonresidents
- 41.9(422) Annualizing income
- 41.10(422) Income tax averaging
- 41.11(422) Reduction in state itemized deductions for certain high-income taxpayers
- 41.12(422) Deduction for home mortgage interest for taxpayers with mortgage interest credit
- 41.13(422) Iowa income taxes and Iowa tax refund

CHAPTER 42

ADJUSTMENTS TO COMPUTED TAX

- 42.1(257,442) School district surtax
- 42.2(422) Exemption, research activities, earned income, and investment tax credits
- 42.3(422) Nonresident and part-year resident credit
- 42.4(422) Out-of-state tax credits
- 42.5(422) Withholding and estimated tax credits
- 42.6(422) Motor fuel credit
- 42.7(422) Out-of-state tax credit for minimum tax
- 42.8(422) Alternative minimum tax credit for minimum tax paid in a prior tax year
- 42.9(422) Child and dependent care credit
- 42.10 Reserved
- 42.11(422D) Emergency medical services income surtax
- 42.12(422) Franchise tax credit
- 42.13(15E) Eligible housing business tax credit
- 42.14(422) Assistive device tax credit
- 42.15(422) Historic preservation and cultural and entertainment district tax credit
- 42.16(422) Ethanol blended gasoline tax credit
- 42.17(15E) Eligible development business investment tax credit
- 42.18(15E,422) Venture capital credits
- 42.19(15) New capital investment program tax credits
- 42.20(15E) Endow Iowa tax credit

42.21(422)	Soy-based cutting tool oil tax credit
42.22(422)	Tuition and textbook credit for expenses incurred for dependents attending grades kindergarten through 12 in Iowa
42.23(422)	Deduction of credits
42.24(151,422)	Wage-benefits tax credit
42.25(422,476B)	Wind energy production tax credit
42.26(422,476C)	Renewable energy tax credit
42.27(15)	High quality job creation program
42.28(15E,422)	Economic development region revolving fund tax credit
42.29(422)	Early childhood development tax credit
42.30(422)	School tuition organization tax credit
42.31(422)	E-85 gasoline promotion tax credit
42.32(422)	Biodiesel blended fuel tax credit
42.33(422)	Soy-based transformer fluid tax credit
42.34(175,422)	Agricultural assets transfer tax credit
42.35(15,422)	Film qualified expenditure tax credit
42.36(15,422)	Film investment tax credit
42.37(422)	Ethanol promotion tax credit
42.38(422)	Charitable conservation contribution tax credit
	CHAPTER 43
(2.1(122))	ASSESSMENTS AND REFUNDS
43.1(422)	Notice of discrepancies
43.2(422)	Notice of assessment, supplemental assessments and refund adjustments
43.3(422)	Overpayments of tax
43.4(68A,422,456A	
43.5(422)	Abatement of tax
43.6 and 43.7	Reserved
43.8(422)	Livestock production credit refunds for corporate taxpayers and individual taxpayers
	CHAPTER 44
	PENALTY AND INTEREST
44.1(422)	Penalty
44.2(422)	Computation of interest on unpaid tax
44.3(422)	Computation of interest on refunds resulting from net operating losses
44.4(422)	Computation of interest on overpayments
	CHAPTER 45
45 1(422)	PARTNERSHIPS
45.1(422)	General rule
45.2(422)	Partnership returns
45.3(422)	Contents of partnership return
45.4(422)	Distribution and taxation of partnership income
	CHAPTER 46
46 1(422)	WITHHOLDING
46.1(422)	Who must withhold
46.2(422)	Computation of amount withheld
46.3(422)	Forms, returns and reports
46.4(422)	Withholding on nonresidents

- 46.5(422) 46.6(422)
- Penalty and interest Withholding tax credit to workforce development fund

46.7(422)	ACE training program credits from withholding
46.8(260E)	New job tax credit from withholding
46.9(15)	Supplemental new jobs credit from withholding and alternative credit for housing
	assistance programs
46.10(403)	Targeted jobs withholding tax credit

Reserved

CHAPTER 48 COMPOSITE RETURNS

- 48.1(422) Composite returns
- 48.2(422) Definitions
- 48.3(422) Filing requirements
- 48.4 Reserved
- 48.5(422) The director may in accordance with rule 701—48.3(422) require the filing of a composite return under the following conditions
- 48.6(422) Determination of composite Iowa income
- 48.7(422) Determination of composite Iowa tax
- 48.8(422) Estimated tax
- 48.9(422) Time and place for filing

CHAPTER 49

ESTIMATED INCOME TAX FOR INDIVIDUALS

- 49.1(422) Who must pay estimated income tax
- 49.2(422) Time for filing and payment of tax
- 49.3(422) Estimated tax for nonresidents
- 49.4(422) Special estimated tax periods
- 49.5(422) Reporting forms
- 49.6(422) Penalty—underpayment of estimated tax
- 49.7(422) Estimated tax carryforwards and how the carryforward amounts are affected under different circumstances

CHAPTER 50

APPORTIONMENT OF INCOME FOR RESIDENT SHAREHOLDERS OF S CORPORATIONS

- 50.1(422) Apportionment of income for resident shareholders of S corporations
- 50.2(422) Definitions
- 50.3(422) Distributions
- 50.4(422) Computation of net S corporation income
- 50.5(422) Computation of federal tax on S corporation income
- 50.6(422) Income allocable to Iowa
- 50.7(422) Credit for taxes paid to another state
- 50.8 Reserved
- 50.9(422) Examples for tax periods beginning prior to January 1, 2002
- 50.10(422) Example for tax periods beginning on or after January 1, 2002

TITLE VI CORPORATION

CHAPTER 51

ADMINISTRATION

- 51.1(422) Definitions
- 51.2(422) Statutes of limitation

- 51.4(422) Cancellation of authority to do business
- 51.5(422) Authority for deductions
- 51.6(422) Jeopardy assessments
- 51.7(422) Information confidential
- 51.8(422) Power of attorney
- 51.9(422) Delegation of authority to audit and examine

FILING RETURNS, PAYMENT OF TAX AND PENALTY AND INTEREST

	PENALTY AND INTEREST
52.1(422)	Who must file
52.2(422)	Time and place for filing return
52.3(422)	Form for filing
52.4(422)	Payment of tax
52.5(422)	Minimum tax
52.6(422)	Motor fuel credit
52.7(422)	Research activities credit
52.8(422)	New jobs credit
52.9	Reserved
52.10(15)	New jobs and income program tax credits
52.11(422)	Refunds and overpayments
52.12(422)	Deduction of credits
52.13(422)	Livestock production credits
52.14(15E)	Enterprise zone tax credits
52.15(15E)	Eligible housing business tax credit
52.16(422)	Franchise tax credit
52.17(422)	Assistive device tax credit
52.18(422)	Historic preservation and cultural and entertainment district tax credit
52.19(422)	Ethanol blended gasoline tax credit
52.20(15E)	Eligible development business investment tax credit
52.21(15E,422)	Venture capital credits
52.22(15)	New capital investment program tax credits
52.23(15E)	Endow Iowa tax credit
52.24(422)	Soy-based cutting tool oil tax credit
52.25(15I,422)	Wage-benefits tax credit
52.26(422,476B)	Wind energy production tax credit
52.27(422,476C)	Renewable energy tax credit
52.28(15)	High quality job creation program
52.29(15E,422)	Economic development region revolving fund tax credit
52.30(422)	E-85 gasoline promotion tax credit
52.31(422)	Biodiesel blended fuel tax credit
52.32(422)	Soy-based transformer fluid tax credit
52.33(175,422)	Agricultural assets transfer tax credit
52.34(15,422)	Film qualified expenditure tax credit
52.35(15,422)	Film investment tax credit
52.36(422)	Ethanol promotion tax credit
52.37(422)	Charitable conservation contribution tax credit

CHAPTER 53 DETERMINATION OF NET INCOME

	DETERMINATION OF NET INCOME		
53.1(422)	Computation of net income for corporations		
53.2(422)	Net operating loss carrybacks and carryovers		
53.3(422)	Capital loss carryback		
53.4(422)	Net operating and capital loss carrybacks and carryovers		
53.5(422)	Interest and dividends from federal securities		
53.6(422)	Interest and dividends from foreign securities, and securities of state and their		
()	political subdivisions		
53.7(422)	Safe harbor leases		
53.8(422)	Additions to federal taxable income		
53.9(422)	Gains and losses on property acquired before January 1, 1934		
53.10(422)	Work opportunity tax and alcohol fuel credit		
53.11(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain		
	individuals		
53.12(422)	Federal income tax deduction		
53.13(422)	Iowa income taxes and Iowa tax refund		
53.14(422)	Method of accounting, accounting period		
53.15(422)	Consolidated returns		
53.16(422)	Federal rulings and regulations		
53.17(422)	Depreciation of speculative shell buildings		
53.18(422)	Deduction of multipurpose vehicle registration fee		
53.19(422)	Deduction of foreign dividends		
53.20(422)	Employer social security credit for tips		
53.21(422)	Deduction for contributions made to the endowment fund of the Iowa educational		
	savings plan trust		
53.22(422)	Additional first-year depreciation allowance		
53.23(422)	Section 179 expensing		
53.24(422)	Exclusion of ordinary or capital gain income realized as a result of involuntary		
	conversion of property due to eminent domain		
53.25(422)	Exclusion of income from sale, rental or furnishing of tangible personal property		
	or services directly related to production of film, television or video projects		
CHAPTER 54			
	ALLOCATION AND APPORTIONMENT		
54.1(422)	Basis of corporate tax		
54.2(422)	Allocation or apportionment of investment income		
54.3(422)	Application of related expense to allocable interest, dividends, rents and		
5 1.5(122)	royalties—tax periods beginning on or after January 1, 1978		
54.4(422)	Net gains and losses from the sale of assets		
54.5(422)	Where income is derived from the manufacture or sale of tangible personal property		
54.6(422)	Apportionment of income derived from business other than the manufacture or sale		
0.1.0(122)	of tangible personal property		
54.7(422)	Apportionment of income of transportation, communications, and certain public utilities corporations		
54.8(422)	Apportionment of income derived from more than one business activity carried		
()	on within a single corporate structure		
54.9(422)	Allocation and apportionment of income in special cases		

ASSESSMENTS, REFUNDS, APPEALS

- 55.1(422) Notice of discrepancies
- 55.2(422)Notice of assessment
- 55.3(422) Refund of overpaid tax
- 55.4(421)Abatement of tax
- 55.5(422) Protests

CHAPTER 56

ESTIMATED TAX FOR CORPORATIONS

- 56.1(422) Who must pay estimated tax
- 56.2(422) Time for filing and payment of tax
- 56.3(422) Special estimate periods
- 56.4(422) Reporting forms
- 56.5(422) Penalties
- 56.6(422) Overpayment of estimated tax

TITLE VII

FRANCHISE

CHAPTER 57

ADMINISTRATION

- 57.1(422) Definitions
- 57.2(422) Statutes of limitation
- 57.3(422) Retention of records
- 57.4(422) Authority for deductions
- 57.5(422) Jeopardy assessments
- 57.6(422) Information deemed confidential
- 57.7(422) Power of attorney
- 57.8(422) Delegation to audit and examine

CHAPTER 58

FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST, AND ALLOCATION OF TAX REVENUES

- 58.1(422) Who must file
- 58.2(422) Time and place for filing return
- 58.3(422) Form for filing
- 58.4(422) Payment of tax
- 58.5(422) Minimum tax
- 58.6(422) Refunds and overpayments
- 58.7(422) Allocation of franchise tax revenues
- 58.8(15E) Eligible housing business tax credit
- 58.9(15E) Eligible development business investment tax credit
- 58.10(422) Historic preservation and cultural and entertainment district tax credit
- 58.11(15E,422) Venture capital credits
- 58.12(15) New capital investment program tax credits
- 58.13(15E) Endow Iowa tax credit
- 58.14(15I,422) Wage-benefits tax credit
- 58.15(422,476B) Wind energy production tax credit
- 58.16(422,476C) Renewable energy tax credit
- 58.17(15) High quality job creation program
- 58.18(15E,422) Economic development region revolving fund tax credit
- 58.19(15,422) Film qualified expenditure tax credit
- 58.20(15,422) Film investment tax credit

CHAPTER 59 DETEDMI ET INCOME

	DETERMINATION OF NET INCOME
59.1(422)	Computation of net income for financial institutions
59.2(422)	Net operating loss carrybacks and carryovers
59.3(422)	Capital loss carryback
59.4(422)	Net operating and capital loss carrybacks and carryovers
59.5(422)	Interest and dividends from federal securities
59.6(422)	Interest and dividends from foreign securities and securities of states and other
	political subdivisions
59.7(422)	Safe harbor leases
59.8(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain
	individuals
59.9(422)	Work opportunity tax credit
59.10	Reserved
59.11(422)	Gains and losses on property acquired before January 1, 1934
59.12(422)	Federal income tax deduction
59.13(422)	Iowa franchise taxes
59.14(422)	Method of accounting, accounting period
59.15(422)	Consolidated returns
59.16(422)	Federal rulings and regulations
59.17	Reserved
59.18(422)	Depreciation of speculative shell buildings
59.19(422)	Deduction of multipurpose vehicle registration fee
59.20(422)	Disallowance of expenses to carry an investment subsidiary for tax years which
	begin on or after January 1, 1995
59.21(422)	S corporation and limited liability company financial institutions
59.22(422)	Deduction for contributions made to the endowment fund of the Iowa educational
	savings plan trust
59.23(422)	Additional first-year depreciation allowance
59.24(422)	Section 179 expensing
	ALLOCATION AND APPORTIONMENT
59.25(422)	Basis of franchise tax
59.26(422)	Allocation and apportionment
59.27(422)	Net gains and losses from the sale of assets
59.28(422)	Apportionment factor
59.29(422)	Allocation and apportionment of income in special cases
	CHAPTER 60
	ASSESSMENTS, REFUNDS, APPEALS
60.1(422)	Notice of discrepancies
60.2(422)	Notice of assessment
60.3(422)	Refund of overpaid tax
60.4(421)	Abatement of tax
60.5(422)	Protests
~ /	
	CHAPTER 61
(1, 1)	ESTIMATED TAX FOR FINANCIAL INSTITUTIONS
61.1(422)	Who must pay estimated tax

- Time for filing and payment of tax Special estimate periods 61.2(422)
- 61.3(422)
- Reporting forms 61.4(422)

61.5(422) Penalties

61.6(422) Overpayment of estimated tax

CHAPTERS 62 to 66

Reserved

TITLE VIII MOTOR FUEL

CHAPTER 67

ADMINISTRATION

- 67.1(452A) Definitions
- 67.2(452A) Statute of limitations, supplemental assessments and refund adjustments
- 67.3(452A) Taxpayers required to keep records
- 67.4(452A) Audit—costs
- 67.5(452A) Estimate gallonage
- 67.6(452A) Timely filing of returns, reports, remittances, applications, or requests
- 67.7(452A) Extension of time to file
- 67.8(452A) Penalty and interest
- 67.9(452A) Penalty and enforcement provisions
- 67.10(452A) Application of remittance
- 67.11(452A) Reports, returns, records—variations
- 67.12(452A) Form of invoice
- 67.13(452A) Credit card invoices
- 67.14(452A) Original invoice retained by purchaser—certified copy if lost
- 67.15(452A) Taxes erroneously or illegally collected
- 67.16(452A) Credentials and receipts
- 67.17(452A) Information confidential
- 67.18(452A) Delegation to audit and examine
- 67.19(452A) Practice and procedure before the department of revenue
- 67.20(452A) Time for filing protest
- 67.21(452A) Bonding procedure
- 67.22(452A) Tax refund offset
- 67.23(452A) Supplier, restrictive supplier, importer, exporter, blender, dealer, or user licenses
- 67.24(452A) Reinstatement of license canceled for cause
- 67.25(452A) Fuel used in implements of husbandry
- 67.26(452A) Excess tax collected
- 67.27(452A) Retailer gallons report

CHAPTER 68

MOTOR FUEL AND UNDYED SPECIAL FUEL

- 68.1(452A) Definitions
- 68.2(452A) Tax rates—time tax attaches—responsible party
- 68.3(452A) Exemption
- 68.4(452A) Ethanol blended gasoline taxation—nonterminal location
- 68.5(452A) Tax returns—computations
- 68.6(452A) Distribution allowance
- 68.7(452A) Supplier credit—uncollectible account
- 68.8(452A) Refunds
- 68.9(452A) Claim for refund—payment of claim
- 68.10(452A) Refund permit
- 68.11(452A) Revocation of refund permit
- 68.12(452A) Income tax credit in lieu of refund
- 68.13(452A) Reduction of refund—sales tax

- 68.15(452A) Terminal and nonterminal storage facility reports and records
- 68.16(452A) Method of reporting taxable gallonage
- 68.17(452A)Transportation reports
- 68.18(452A) Bill of lading or manifest requirements

LIQUEFIED PETROLEUM GAS-

COMPRESSED NATURAL GAS

- 69.1(452A) Definitions
- 69.2(452A) Tax rates—time tax attaches—responsible party—payment of the tax
- 69.3(452A) Penalty and interest
- 69.4(452A) Bonding procedure
- 69.5(452A) Persons authorized to place L.P.G. or C.N.G. in the fuel supply tank of a motor vehicle
- 69.6(452A) Requirements to be licensed
- 69.7(452A) Licensed metered pumps
- 69.8(452A) Single license for each location
- 69.9(452A) Dealer's and user's license nonassignable
- 69.10(452A) Separate storage—bulk sales—highway use
- 69.11(452A) Combined storage—bulk sales—highway sales or use
- 69.12(452A) Exemption certificates
- 69.13(452A) L.P.G. sold to the state of Iowa, its political subdivisions, contract carriers under
- contract with public schools to transport pupils or regional transit systems
- 69.14(452A) Refunds
- 69.15(452A) Notice of meter seal breakage
- 69.16(452A) Location of records—L.P.G. or C.N.G. users and dealers

TITLE IX PROPERTY

CHAPTER 70

REPLACEMENT TAX AND STATEWIDE PROPERTY TAX

DIVISION I

REPLACEMENT TAX

70.1(437A)	Who must file return
70.2(437A)	Time and place for filing return

- 70.3(437A) Form for filing
- 70.4(437A) Payment of tax
- 70.5(437A) Statute of limitations
- 70.6(437A) Billings
- 70.7(437A) Refunds
- 70.8(437A) Abatement of tax
- 70.9(437A) Taxpayers required to keep records
- 70.10(437A) Credentials
- 70.11(437A) Audit of records
- 70.12(437A) Collections/reimbursements
- 70.13(437A) Information confidential

DIVISION II

STATEWIDE PROPERTY TAX

- 70.14(437A) Who must file return
- 70.15(437A) Time and place for filing return
- 70.16(437A) Form for filing

- 70.17(437A) Payment of tax
- 70.18(437A)Statute of limitations
- 70.19(437A) Billings
- 70.20(437A) Refunds
- 70.21(437A) Abatement of tax
- 70.22(437A) Taxpayers required to keep records
- 70.23(437A) Credentials
- 70.24(437A) Audit of records

ASSESSMENT PRACTICES AND EQUALIZATION

- 71.1(405,427A,428,441,499B)Classification of real estate71.2(421,428,441)Assessment and valuation of real estate71.3(421,428,441)Valuation of agricultural real estate71.4(421,428,441)Valuation of residential real estate71.5(421,428,441)Valuation of commercial real estate71.6(421,428,441)Valuation of industrial land and buildings71.7(421,427A,428,441)Valuation of industrial machinery71.8(428,441)Abstract of assessment
- 71.9(428,441) Reconciliation report
- 71.10(421) Assessment/sales ratio study
- 71.11(441) Equalization of assessments by class of property
- 71.12(441) Determination of aggregate actual values
- 71.13(441) Tentative equalization notices
- 71.14(441) Hearings before the director
- 71.15(441) Final equalization order
- 71.16(441) Alternative method of implementing equalization orders
- 71.17(441) Special session of boards of review
- 71.18(441) Judgment of assessors and local boards of review
- 71.19(441) Conference boards
- 71.20(441) Board of review
- 71.21(421,17A) Property assessment appeal board
- 71.22(428,441) Assessors
- 71.23 and 71.24 Reserved
- 71.25(441,443) Omitted assessments
- 71.26(441) Assessor compliance

CHAPTER 72

EXAMINATION AND CERTIFICATION OF ASSESSORS AND DEPUTY ASSESSORS

- 72.1(441) Application for examination
- 72.2(441) Examinations
- 72.3(441) Equivalent of high school diploma
- 72.4(441) Appraisal-related experience
- 72.5(441) Regular certification
- 72.6(441) Temporary certification
- 72.7 Reserved
- 72.8(441) Deputy assessors—regular certification
- 72.9 Reserved
- 72.10(441) Appointment of deputy assessors
- 72.11(441) Special examinations
- 72.12(441) Register of eligible candidates
- 72.13(441) Course of study for provisional appointees

72.14(441)	Examining board
72.15(441)	Appointment of assessor
72.16(441)	Reappointment of assessor
72.17(441)	Removal of assessor
72.18(421,441)	Courses offered by the department of revenue

	PROPERTY TAX CREDIT AND RENT REIMBURSEMENT
73.1(425)	Eligible claimants
73.2(425)	Separate homesteads—husband and wife property tax credit
73.3(425)	Dual claims
73.4(425)	Multipurpose building
73.5(425)	Multidwelling
73.6(425)	Income
73.7(425)	Joint tenancy
73.8(425)	Amended claim
73.9(425)	Simultaneous homesteads
73.10(425)	Confidential information
73.11(425)	Mobile, modular, and manufactured homes
73.12(425)	Totally disabled
73.13(425)	Nursing homes
73.14(425)	Household
73.15(425)	Homestead
73.16(425)	Household income
73.17(425)	Timely filing of claims
73.18(425)	Separate homestead—husband and wife rent reimbursements
73.19(425)	Gross rent/rent constituting property taxes paid
73.20(425)	Leased land
73.21(425)	Property: taxable status
73.22(425)	Special assessments
73.23(425)	Suspended, delinquent, or canceled taxes
73.24(425)	Income: spouse
73.25(425)	Common law marriage
73.26	Reserved
73.27(425)	Special assessment credit
73.28(425)	Credit applied
73.29(425)	Deceased claimant
73.30(425)	Audit of claim
73.31(425)	Extension of time for filing a claim
73.32(425)	Annual adjustment factor
73.33(425)	Proration of claims
73.34(425)	Unreasonable hardship
	CHAPTER 74
	MOBILE, MODULAR, AND MANUFACTURED HOME TAX
74.1(435)	Definitions
74.2(435)	Movement of home to another county
74.3(435)	Sale of home
74.4(435)	Reduced tax rate
74.5(435)	Taxation—real estate

74.6(435) Taxation—square footage

- 74.7(435)Audit by department of revenue
- 74.8(435)Collection of tax

PROPERTY TAX ADMINISTRATION

- 75.1(441) Tax year
- 75.2(445) Partial payment of tax
- 75.3(445) When delinquent
- 75.4(446) Payment of subsequent year taxes by purchaser
- 75.5(428,433,434,437,437A,438) Central assessment confidentiality
- 75.6(446) Tax sale
- 75.7(445) Refund of tax
- 75.8(614) Delinquent property taxes

CHAPTER 76

DETERMINATION OF VALUE OF RAILROAD COMPANIES

- 76.1(434) Definitions of terms
- 76.2(434) Filing of annual reports
- 76.3(434) Comparable sales
- 76.4(434)Stock and debt approach to unit value
- 76.5(434) Income capitalization approach to unit value
- 76.6(434) Cost approach to unit value
- 76.7(434) Correlation
- 76.8(434) Allocation of unit value to state
- 76.9(434) Exclusions

CHAPTER 77

DETERMINATION OF VALUE OF UTILITY COMPANIES

77.1(428,433,437,438) Definition of terms

- 77.2(428,433,437,438) Filing of annual reports
- 77.3(428,433,437,438) Comparable sales
- 77.4(428,433,437,438) Stock and debt approach to unit value
- 77.5(428,433,437,438) Income capitalization approach to unit value
- 77.6(428,433,437,438) Cost approach to unit value
- 77.7(428,433,437,438) Correlation
- 77.8(428,433,437,438) Allocation of unit value to state

CHAPTER 78

Reserved

CHAPTER 79

REAL ESTATE TRANSFER TAX AND DECLARATIONS OF VALUE

- 79.1(428A) Real estate transfer tax: Responsibility of county recorders
- 79.2(428A) Taxable status of real estate transfers
- 79.3(428A) Declarations of value: Responsibility of county recorders and city and county assessors
- 79.4(428A) Certain transfers of agricultural realty
- 79.5(428A) Form completion and filing requirements
- 79.6(428A) Public access to declarations of value

CHAPTER 80

PROPERTY TAX CREDITS AND EXEMPTIONS

- 80.1(425) Homestead tax credit
- 80.2(22,35,426A) Military service tax exemption

80.3(427)	Pollution control and recycling property tax exemption
80.4(427)	Low-rent housing for the elderly and persons with disabilities
80.5(427)	Speculative shell buildings
80.6(427B)	Industrial property tax exemption
80.7(427B)	Assessment of computers and industrial machinery and equipment
80.8(404)	Urban revitalization partial exemption
80.9(427C,441)	Forest and fruit-tree reservations
80.10(427B)	Underground storage tanks
80.11(425A)	Family farm tax credit
80.12(427)	Methane gas conversion property
80.13(427B,476B)	Wind energy conversion property
80.14(427)	Mobile home park storm shelter
80.15(427)	Barn and one-room schoolhouse preservation
80.16(426)	Agricultural land tax credit
80.17(427)	Indian housing property
80.18(427)	Property used in value-added agricultural product operations
80.19(427)	Dwelling unit property within certain cities
80.20(427)	Nursing facilities
80.21(368)	Annexation of property by a city
80.22(427)	Port authority
80.23(427A)	Concrete batch plants and hot mix asphalt facilities
80.24(427)	Airport property
80.25(427A)	Car wash equipment
80.26(427)	Web search portal property
80.27(427)	Privately owned libraries and art galleries
80.28 to 80.49	Reserved
80.50(427,441)	Responsibility of local assessors
80.51(441)	Responsibility of local boards of review
80.52(427)	Responsibility of director of revenue
80.53(427)	Application for exemption
80.54(427)	Partial exemptions
80.55(427,441)	Taxable status of property
80.56(427)	Abatement of taxes

TITLE X CIGARETTES AND TOBACCO

CHAPTER 81

ADMINISTRATION

- 81.1(453A) Definitions
- 81.2(453A) Credentials and receipts
- 81.3(453A) Examination of records
- 81.4(453A) Records
- 81.5(453A) Form of invoice
- 81.6(453A) Audit of records—cost, supplemental assessments and refund adjustments
- 81.7(453A) Bonds
- 81.8(98) Penalties
- 81.9(98) Interest
- 81.10(98) Waiver of penalty or interest
- 81.11(453A) Appeal—practice and procedure before the department
- 81.12(453A) Permit—license revocation
- 81.13(453A) Permit applications and denials
- 81.14(453A) Confidential information

81.15(98)	Request for waiver of penalty
81.16(453A)	Inventory tax

CIGARETTE TAX

82.1(453A)	Permits required
82.2(453A)	Partial year permits—payment—refund—exchange
82.3(453A)	Bond requirements
82.4(453A)	Cigarette tax—attachment—exemption—exclusivity of tax
82.5(453A)	Cigarette tax stamps
82.6(453A)	Banks authorized to sell stamps-requirements-restrictions
82.7(453A)	Purchase of cigarette tax stamps—discount
82.8(453A)	Affixing stamps
82.9(453A)	Reports
82.10(453A)	Manufacturer's samples

82.11(453A) Refund of tax—unused and destroyed stamps

CHAPTER 83

TOBACCO TAX

83.1(453A)	Licenses
------------	----------

- 83.2(453A) Distributor bond
- 83.3(453A) Tax on tobacco products
- 83.4(453A) Tax on little cigars
- 83.5(453A) Distributor discount
- 83.6(453A) Distributor returns
- 83.7(453A) Consumer's return
- 83.8(453A) Transporter's report
- 83.9(453A) Free samples
- 83.10(453A) Credits and refunds of taxes
- 83.11(453A) Sales exempt from tax
- 83.12(81GA,HF339) Retail permits required
- 83.13(81GA,HF339) Permit issuance fee
- 83.14(81GA,HF339) Refunds of permit fee
- 83.15(81GA,HF339) Application for permit
- 83.16(81GA,HF339) Records and reports
- 83.17(81GA,HF339) Penalties

CHAPTER 84

UNFAIR CIGARETTE SALES

- 84.1(421B) Definitions
- 84.2(421B) Minimum price
- 84.3(421B) Combination sales
- 84.4(421B) Retail redemption of coupons
- 84.5(421B) Exempt sales
- 84.6(421B) Notification of manufacturer's price increase
- 84.7(421B) Permit revocation

CHAPTER 85

TOBACCO MASTER SETTLEMENT AGREEMENT

DIVISION I

TOBACCO MASTER SETTLEMENT AGREEMENT

- 85.1(453C) National uniform tobacco settlement
- 85.2(453C) Definitions

d
b

- 85.4(453C) Report information
- 85.5(453C) Record-keeping requirement
- 85.6(453C) Confidentiality
- 85.7 to 85.20 Reserved

DIVISION II

TOBACCO PRODUCT MANUFACTURERS' OBLIGATIONS AND PROCEDURES

- 85.21(80GA,SF375) Definitions
- 85.22(80GA,SF375) Directory of tobacco product manufacturers

TITLE XI INHERITANCE, ESTATE, GENERATION SKIPPING, AND FIDUCIARY INCOME TAX

CHAPTER 86

INHERITANCE TAX

86.1(450) Administration	
--------------------------	--

- 86.2(450) Inheritance tax returns and payment of tax
- 86.3(450) Audits, assessments and refunds
- 86.4(450) Appeals
- 86.5(450) Gross estate
- 86.6(450) The net estate
- 86.7(450) Life estate, remainder and annuity tables—in general
- 86.8(450B) Special use valuation
- 86.9(450) Market value in the ordinary course of trade
- 86.10(450) Alternate valuation date
- 86.11(450) Valuation—special problem areas
- 86.12(450) The inheritance tax clearance
- 86.13(450) No lien on the surviving spouse's share of the estate
- 86.14(450) Computation of shares
- 86.15(450) Applicability

CHAPTER 87

IOWA ESTATE TAX

- 87.1(451) Administration
- 87.2(451) Confidential and nonconfidential information
- 87.3(451) Tax imposed, tax returns, and tax due
- 87.4(451) Audits, assessments and refunds
- 87.5(451) Appeals
- 87.6(451) Applicable rules

CHAPTER 88

GENERATION SKIPPING TRANSFER TAX

- 88.1(450A) Administration
- 88.2(450A) Confidential and nonconfidential information
- 88.3(450A) Tax imposed, tax due and tax returns
- 88.4(450A) Audits, assessments and refunds
- 88.5(450A) Appeals
- 88.6(450A) Generation skipping transfers prior to Public Law 99-514

CHAPTER 89

FIDUCIARY INCOME TAX

- 89.1(422) Administration
- 89.2(422) Confidentiality
- 89.3(422) Situs of trusts

- 89.4(422) Fiduciary returns and payment of the tax Extension of time to file and pay the tax 89.5(422) 89.6(422) Penalties 89.7(422) Interest or refunds on net operating loss carrybacks Reportable income and deductions 89.8(422) Audits, assessments and refunds 89.9(422)
- 89.10(422) The income tax certificate of acquittance
- 89.11(422) Appeals to the director

Reserved

TITLE XII MARIJUANA AND CONTROLLED SUBSTANCES STAMP TAX

CHAPTER 91

ADMINISTRATION OF MARIJUANA AND CONTROLLED SUBSTANCES STAMP TAX

- 91.1(453B) Marijuana and controlled substances stamp tax
- 91.2(453B) Sales of stamps
- 91.3(453B) Refunds pertaining to unused stamps

CHAPTERS 92 to 96

Reserved

TITLE XIII

CHAPTERS 97 to 101 Reserved

TITLE XIV HOTEL AND MOTEL TAX

CHAPTER 102 Reserved

CHAPTER 103 STATE-IMPOSED AND LOCALLY IMPOSED HOTEL AND MOTEL TAXES—ADMINISTRATION

- Definitions, administration, and imposition 103.1(423A)
- 103.2(423A) Statute of limitations, supplemental assessments and refund adjustments
- 103.3(423A) Credentials and receipts
- Retailers required to keep records 103.4(423A)
- Audit of records 103.5(423A)
- 103.6(423A) Billings
- Collections 103.7(423A)
- 103.8(423A) No property exempt from distress and sale
- 103.9(423A) Information confidential
- Bonding procedure 103.10(423A)
- 103.11(423A) Sales tax
- Judicial review 103.12(423A)
- 103.13(423A) Registration
- Notification 103.14(423A)
- Certification of funds 103.15(423A)

CHAPTER 104 HOTEL AND MOTEL— ING RETURNS PAYMENT OF TAX, RENALTY AND INTER

FILING RETURNS, PAYMENT OF TAX, PENALTY, AND INTEREST

- 104.1(423A) Returns, time for filing
- 104.2(423A) Remittances
- 104.3(423A) Permits
- 104.4(423A) Sale of business
- 104.5(423A) Bankruptcy, insolvency or assignment for benefit of creditors
- 104.6(423A) Claim for refund of tax
- 104.7(423A) Application of payments
- 104.8(423A) Interest and penalty
- 104.9(423A) Request for waiver of penalty
- 104.10(423A) Extension of time for filing
- 104.11(421,423A) Personal liability of corporate officers and partners for unpaid tax
- 104.12(421,423A) Good faith exception for successor liability

CHAPTER 105

LOCALLY IMPOSED HOTEL AND MOTEL TAX

- 105.1(423A) Local option
- 105.2(423A) Tax rate
- 105.3(423A) Tax base
- 105.4(423A) Imposition dates
- 105.5(423A) Adding or absorbing tax
- 105.6(423A) Termination dates

CHAPTER 106

Reserved

TITLE XV LOCAL OPTION SALES AND SERVICE TAX

CHAPTER 107

LOCAL OPTION SALES AND SERVICE TAX

107.1(422B)	Definitions
107.2(422B)	Local option sales and service tax
107.3(422B)	Transactions subject to and excluded from local option sales tax
107.4(422B)	Transactions subject to and excluded from local option service tax
107.5(422B)	Single contracts for taxable services performed partly within and partly outside of an area of a county imposing the local option service tax
107.6(422B)	Motor vehicle, recreational vehicle, and recreational boat rental subject to local option service tax
107.7(422B)	Special rules regarding utility payments
107.8(423B)	Contacts with county necessary to impose collection obligation upon a retailer
107.9(423B,423E)	Sales not subject to local option tax, including transactions subject to Iowa use tax
107.10(422B)	Local option sales and service tax payments to local governments
107.11(422B)	Procedure if county of receipt's origins is unknown
107.12(422B)	Computation of local option tax due from mixed sales on excursion boats
107.13(421,422B)	Officers and partners, personal liability for unpaid tax
107.14(422B)	Local option sales and service tax imposed by a city
107.15(422B)	Application of payments
107.16(422B)	Construction contractor refunds
107.17(422B,422E)	Discretionary application of local option tax revenues

CHAPTER 108 LOCAL OPTION SCHOOL INFRASTRUCTURE SALES AND SERVICE TAX

108	.1(422E)	Definitions

- 108.2(422E) Authorization, rate of tax, imposition, use of revenues, and administration
- 108.3(422E) Collection of the tax
- 108.4(422E) Similarities to the local option sales and service tax imposed in Iowa Code chapter 422B and 701—Chapter 107
- 108.5(422E) Sales not subject to local option tax, including transactions subject to Iowa use tax
- 108.6(422E) Deposits of receipts
- 108.7(422E) Local option school infrastructure sales and service tax payments to school districts
- 108.8(422E) Construction contract refunds
- 108.9(422E) 28E agreements

CHAPTER 109

NEW SCHOOL INFRASTRUCTURE LOCAL OPTION SALES AND SERVICES TAX— EFFECTIVE ON OR AFTER APRIL 1, 2003, THROUGH FISCAL YEARS

ENDING DECEMBER 31, 2022

- 109.1(422E) Use of revenues and definitions
- 109.2(422E) Imposition of tax
- 109.3(422E) Application of law
- 109.4(422E) Collection of tax and distribution
- 109.5(422E) Insufficient funds
- 109.6(422E) Use of revenues by the school district
- 109.7(422E) Bonds
- 109.8(422E) 28E agreements

CHAPTERS 110 to 119 Reserved

TITLE XVI

REASSESSMENT EXPENSE FUND

CHAPTER 120

REASSESSMENT EXPENSE FUND

- 120.1(421) Reassessment expense fund
- 120.2(421) Application for loan
- 120.3(421) Criteria for granting loan

CHAPTER 121

Reserved

TITLE XVII ASSESSOR CONTINUING EDUCATION

CHAPTER 122 ADMINISTRATION

- 122.1(441) Establishment
- 122.2(441) General operation
- 122.3(441) Location
- 122.4(441) Purpose

CHAPTER 123 CERTIFICATION

123.1(441)	General
	~ ~

- 123.2(441) Confidentiality
- 123.3(441) Certification of assessors
- 123.4(441) Certification of deputy assessors
- 123.5(441) Type of credit
- 123.6(441) Retaking examination
- 123.7(441) Instructor credit
- 123.8(441) Conference board and assessor notification
- 123.9(441) Director of revenue notification

CHAPTER 124 COURSES

- 124.1(441) Course selection
- 124.2(441) Scheduling of courses
- 124.3(441) Petitioning to add, delete or modify courses
- 124.4(441) Course participation
- 124.5(441) Retaking a course
- 124.6(441) Continuing education program for assessors

CHAPTER 125

REVIEW OF AGENCY ACTION

- 125.1(441) Decisions final
- 125.2(441) Grievance and appeal procedures

CHAPTERS 126 to 149

Reserved

TITLE XVIII DEBT COLLECTION

CHAPTER 150

FEDERAL OFFSET FOR IOWA INCOME TAX OBLIGATIONS

150.1(421,26USC6402) Purpose and general application of offset of a federal tax overpayment to

collect an Iowa income tax obligation

- 150.2(421,26USC6402) Definitions
- 150.3(421,26USC6402) Prerequisites for requesting a federal offset
- 150.4(421,26USC6402) Procedure after submission of evidence
- 150.5(421,26USC6402) Notice by Iowa to the Secretary to request federal offset
- 150.6(421,26USC6402) Erroneous payments to Iowa
- 150.7(421,26USC6402) Correcting and updating notice to the Secretary

CHAPTER 151

COLLECTION OF DEBTS OWED THE STATE

OF IOWA OR A STATE AGENCY

- 151.1(421) Definitions
- 151.2(421) Scope and purpose
- 151.3(421) Participation guidelines
- 151.4(421) Duties of the agency
- 151.5(421) Duties of the department—performance of collection
- 151.6(421) Payment of collected amounts
- 151.7(421) Reimbursement for collection of liabilities
- 151.8(421) Confidentiality of information

CHAPTER 152 DEBT COLLECTION AND SELLING OF PROPERTY TO COLLECT DELINQUENT DEBTS

152.1(421,422,626,642) Definitions

152.2(421,422,626,642) Sale of property

152.3(421,422,626,642) Means of sale

CHAPTER 153

LICENSE SANCTIONS FOR COLLECTION OF DEBTS OWED THE STATE OF IOWA OR A STATE AGENCY

- 153.1(272D) Definitions
- 153.2(272D) Purpose and use
- 153.3(272D) Challenge to issuance of certificate of noncompliance
- 153.4(272D) Use of information
- 153.5(272D) Notice to person of potential sanction of license
- 153.6(272D) Conference
- 153.7(272D) Issuance of certificate of noncompliance
- 153.8(272D) Stay of certificate of noncompliance
- 153.9(272D) Written agreements
- 153.10(272D) Decision of the unit
- 153.11(272D) Withdrawal of certificate of noncompliance
- 153.12(272D) Certificate of noncompliance to licensing authority
- 153.13(272D) Requirements of the licensing authority
- 153.14(272D) District court hearing

CHAPTER 154

CHALLENGES TO ADMINISTRATIVE LEVIES AND

PUBLICATION OF NAMES OF DEBTORS

- 154.1(421) Definitions
- 154.2(421) Administrative levies
- 154.3(421) Challenges to administrative levies
- 154.4(421) Form and time of challenge
- 154.5(421) Issues that may be raised
- 154.6(421) Review of challenge
- 154.7(421) Actions where there is a mistake of fact
- 154.8(421) Action if there is not a mistake of fact
- 154.9 to 154.15 Reserved
- 154.16(421) List for publication
- 154.17(421) Names to be published
- 154.18(421) Release of information

CHAPTERS 155 to 210 Reserved

TITLE XIX STREAMLINED SALES AND USE TAX RULES

CHAPTER 211 DEFINITIONS

211.1(423) Definitions

CHAPTER 212

ELEMENTS INCLUDED IN AND EXCLUDED FROM A TAXABLE SALE AND SALES PRICE

- 212.1(423) Tax not to be included in price
- 212.2(423) Finance charge
- 212.3(423) Retailers' discounts, trade discounts, rebates and coupons
- 212.4(423) Excise tax included in and excluded from sales price
- 212.5(423) Trade-ins
- 212.6(423) Installation charges when tangible personal property is sold at retail
- 212.7(423) Service charge and gratuity
- 212.8(423) Payment from a third party

CHAPTER 213

MISCELLANEOUS TAXABLE SALES

- 213.1(423) Tax imposed
- 213.2(423) Athletic events
- 213.3(423) Conditional sales contracts
- 213.4(423) The sales price of sales of butane, propane and other like gases in cylinder drums, etc.
- 213.5(423) Antiques, curios, old coins, collector's postage stamps, and currency exchanged for greater than face value
- 213.6(423) Communication services furnished by hotel to its guests
- 213.7(423) Consignment sales
- 213.8(423) Electrotypes, types, zinc etchings, halftones, stereotypes, color process plates, wood mounts and art productions
- 213.9(423) Explosives used in mines, quarries and elsewhere
- 213.10(423) Sales on layaway
- 213.11(423) Memorial stones
- 213.12(423) Creditors and trustees
- 213.13(423) Sale of pets
- 213.14(423) Redemption of meal tickets, coupon books and merchandise cards as a taxable sale
- 213.15(423) Rental of personal property in connection with the operation of amusements
- 213.16(423) Repossessed goods
- 213.17(423) Sales of signs at retail
- 213.18(423) Tangible personal property made to order
- 213.19(423) Used or secondhand tangible personal property
- 213.20(423) Carpeting and other floor coverings
- 213.21(423) Goods damaged in transit
- 213.22(423) Snowmobiles, motorboats, and certain other vehicles
- 213.23(423) Photographers and photostaters
- 213.24(423) Sale, transfer or exchange of tangible personal property or taxable enumerated services between affiliated corporations
- 213.25(423) Urban transit systems

MISCELLANEOUS NONTAXABLE TRANSACTIONS

214.1(423)	Corporate mergers which do not involve taxable sales of tangible personal property
	or services

- 214.2(423) Sales of prepaid merchandise cards
- 214.3(423) Demurrage charges
- 214.4(423) Beverage container deposits
- 214.5(423) Exempt sales by excursion boat licensees
- 214.6(423) Advertising agencies, commercial artists and designers as an agent or as a nonagent of a client

CHAPTERS 215 to 218 Reserved

CHAPTER 219

SALES AND USE TAX ON CONSTRUCTION ACTIVITIES

- 219.1(423) General information
- 219.2(423) Contractors—consumers of building materials, supplies, and equipment by statute
- 219.3(423) Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners
- 219.4(423) Contractors, subcontractors or builders who are retailers
- 219.5(423) Building materials, supplies, and equipment used in the performance of construction contracts within and outside Iowa
- 219.6(423) Tangible personal property used or consumed by the manufacturer thereof
- 219.7(423) Prefabricated structures
- 219.8(423) Types of construction contracts
- 219.9(423) Machinery and equipment sales contracts with installation
- 219.10(423) Construction contracts with equipment sales (mixed contracts)
- 219.11(423) Distinguishing machinery and equipment from real property
- 219.12(423) Tangible personal property which becomes structures
- 219.13(423) Tax on enumerated services
- 219.14(423) Transportation cost
- 219.15(423) Start-up charges
- 219.16(423) Liability of subcontractors
- 219.17(423) Liability of sponsors
- 219.18(423) Withholding
- 219.19(423) Resale certificates
- 219.20(423) Reporting for use tax
- 219.21(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders

CHAPTERS 220 to 224 Reserved

CHAPTER 225

RESALE AND PROCESSING EXEMPTIONS PRIMARILY OF BENEFIT TO RETAILERS

- 225.1(423) Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons and forks, and straws
- A service purchased for resale
- 225.3(423) Services used in the repair or reconditioning of certain tangible personal property
- 225.4(423) Tangible personal property purchased by a person engaged in the performance of a service

225.5(423)	Maintenance or repair of fabric or clothing
225.6(423)	The sales price from the leasing of all tangible personal property subject to tax
	CHAPTER 226
	AGRICULTURAL RULES
226.1(423)	Sale or rental of farm machinery and equipment
226.2(423)	Packaging material used in agricultural production
226.3(423)	Irrigation equipment used in agricultural production
226.4(423)	Sale of a draft horse
226.5(423)	Veterinary services
226.6(423)	Commercial fertilizer and agricultural limestone
226.7(423)	Sales of breeding livestock
226.8(423)	Domesticated fowl
226.9(423)	Agricultural health promotion items
226.10(423)	Drainage tile
226.11(423)	Materials used for seed inoculations
226.12(423)	Fuel used in agricultural production
226.13(423)	Water used in agricultural production
226.14(423)	Bedding for agricultural livestock or fowl
226.15(423)	Sales by farmers
226.16(423)	Sales of livestock (including domesticated fowl) feeds
226.17(423)	Farm machinery, equipment, and replacement parts used in livestock or dairy production
226.18(423)	Machinery, equipment, and replacement parts used in the production of flowering, ornamental, and vegetable plants
226.19(423)	Nonexclusive lists

CHAPTERS 227 to 229

Reserved

CHAPTER 230

EXEMPTIONS PRIMARILY BENEFITING MANUFACTURERS AND OTHER PERSONS ENGAGED IN PROCESSING

230.1	Reserved
230.2(423)	Carbon dioxide in a liquid, solid, or gaseous form, electricity, steam, and taxable
	services used in processing
230.3(423)	Services used in processing
230.4(423)	Chemicals, solvents, sorbents, or reagents used in processing
230.5(423)	Exempt sales of gases used in the manufacturing process
230.6(423)	Sale of electricity to water companies
230.7(423)	Wind energy conversion property
230.8(423)	Exempt sales or rentals of core making and mold making equipment, and sand
	handling equipment
230.9(423)	Chemical compounds used to treat water
230.10(423)	Exclusive web search portal business and its exemption
230.11(423)	Web search portal business and its exemption
	CHAPTER 231
	EXEMPTIONS PRIMARILY OF BENEFIT TO CONSUMERS

- 231.1(423) Newspapers, free newspapers and shoppers' guides
- 231.2(423) Motor fuel, special fuel, aviation fuels and gasoline
- 231.3(423) Sales of food and food ingredients
- 231.4(423) Sales of candy

231.5(423)	Sales of prepared food
231.6(423)	Prescription drugs, medical devices, oxygen, and insulin
231.7(423)	Exempt sales of other medical devices which are not prosthetic devices
231.8(423)	Prosthetic devices, durable medical equipment, and mobility enhancing equipment
231.9(423)	Raffles
231.10(423)	Exempt sales of prizes
231.11(423)	Modular homes
231.12(423)	Access to on-line computer service
231.13(423)	Sale or rental of information services
231.14(423)	Exclusion from tax for property delivered by certain media
231.15(423)	Exempt sales of clothing and footwear during two-day period in August
221.1((122))	

231.16(423) State sales tax phase-out on energies

CHAPTERS 232 to 234

Reserved

CHAPTER 235

REBATE OF IOWA SALES TAX PAID

235.1(423) Sanctioned automobile race	cetrack facilities
---------------------------------------	--------------------

CHAPTERS 236 to 238

Reserved

CHAPTER 239

LOCAL OPTION SALES TAX URBAN RENEWAL PROJECTS

239.1(423B)	Urban renewal project
239.2(423B)	Definitions

- 239.3(423B) Establishing sales and revenue growth
- 239.4(423B) Requirements for cities adopting an ordinance
- 239.5(423B) Identification of retail establishments
- 239.6(423B) Calculation of base year taxable sales amount
- 239.7(423B) Determination of tax growth increment amount
- 239.8(423B) Distribution of tax base and growth increment amounts
- 239.9(423B) Example
- 239.10(423B) Ordinance term

CHAPTER 240

RULES NECESSARY TO IMPLEMENT THE STREAMLINED SALES

AND USE TAX AGREEMENT

- 240.1(423) Allowing use of the lowest tax rate within a database area and use of the tax rate for a five-digit area when a nine-digit zip code cannot be used
- 240.2(423) Permissible categories of exemptions
- 240.3(423) Requirement of uniformity in the filing of returns and remittance of funds
- Allocation of bad debts
- 240.5(423) Purchaser refund procedures
- 240.6(423) Relief from liability for reliance on taxability matrix
- 240.7(423) Effective dates of taxation rate increases or decreases when certain services are furnished

240.8(423) Prospective application of defining "retail sale" to include a lease or rental

CHAPTER 241 EXCISE TAXES NOT GOVERNED BY THE STREAMLINED SALES AND USE TAX AGREEMENT

241.1(423A,423D) Purpose of the chapter

241.2(423A,423D) Director's administration

DIVISION I STATE-IMPOSED HOTEL AND MOTEL TAX

- 241.3(423A) Definitions
- 241.4(423A) Imposition of tax
- 241.5(423A) Exemptions

DIVISION II EXCISE TAX ON SPECIFIC CONSTRUCTION MACHINERY AND EQUIPMENT

- 241.6(423D) Definitions
- 241.7(423D) Tax imposed
- Exemption 241.8(423D)