



Iowa Department of **REVENUE**

ATTENTION

ALL SELLING VENDORS MUST HAVE AN IOWA SALES TAX PERMIT THIS YEAR. PLEASE READ INSTRUCTIONS BELOW. ANY QUESTIONS CONTACT DEPT OF REVENUE.

SPECIAL EVENTS – SALES/USE TAX PERMITS

Vendors

As of July 1, 2016, the Department no longer issues temporary tax permits. Vendors who used temporary permits in the past should apply for a permanent Iowa tax permit. A permanent tax permit allows you to conduct taxable sales or perform taxable services in Iowa at any time during the year. When you attend a temporary event, such as a craft show, you only need to provide the event sponsor with your name and address, along with your permanent tax permit number.

What do I need to do?

Complete and submit the Iowa Business Tax Registration form on our website at: <https://tax.iowa.gov/please-read-you-register-your-business>

How will I file and pay my tax?

File and pay your sales or use tax online through eFile & Pay. The eFile & Pay system is located at <https://tax.iowa.gov/efile-pay>

Questions?

Vendors who have questions about what is taxable or how to complete the tax return should review our FAQs or contact Taxpayer Services by telephone at 515-281-3114 or 1-800-367-3388. You may also contact us by eMail.

Sales/Use Tax Forms

<https://tax.iowa.gov/form-types/sales-and-use-tax>

Sponsors

A sponsor is a person who runs the special event. Special events are any type of show, flea market, road side stand or event where vendors offer products or services for sale. Please complete the Sponsor Registration Form, below. We will send you a sponsor report, which you should complete and return to us.

Sponsor Registration Form

Exhibitors

Exhibitors show or demonstrate products. Exhibitors who don't sell products do not need tax permits.