



Changes to eFile & Pay Sales and Use Tax Bulk Filing Effective July 1, 2008

The Sales and Use Tax bulk filing formats changed due to Sales Tax law changes effective July 1, 2008. This information describes how the changes affect bulk filing and the steps you need to take to file deposits and quarterly returns for tax periods after June 30, 2008. Please read all of the information in this letter and on the Web links below before contacting us with questions.

- a summary of law changes <http://www.state.ia.us/tax/educate/6PercentLetter.pdf>
- revised bulk filing specifications <http://www.state.ia.us/tax/business/EFilePaySUBulkSpecs.pdf>
- revised bulk filing screens <http://www.state.ia.us/tax/business/EFPS-S-BScreens.pdf>

Deposit Filing

The “upload a file” option for bulk filing Sales and Use Tax deposits has not been revised for deposit periods ending July 15 or July 31, 2008. For these deposit periods, you should report 6% sales and/or use tax, local option sales tax (LOST) where applicable, and \$0 school infrastructure local option (SILO) tax. A revised “upload a file” option is scheduled to be available on August 21, 2008. You must redefine your file formats on the menu screens prior to uploading files the first time you use the “upload a file” option after August 20, 2008. Specifications for the new filing formats are available on our Web site at <http://www.state.ia.us/tax/business/EFilePaySUBulkSpecs.pdf>

Quarterly Return Filing

You may continue to upload files for June 30, 2008, quarterly returns (due July 31) through August 20, 2008. On August 21, 2008, the “upload a file” option for Quarterly Sales, Retailer’s Use and Consumer’s Use returns will be updated to the new format. After August 21, 2008, no quarterly filing for periods prior to July 1, 2008, will be accepted through the “upload a file” option. After August 20, 2008, you must submit old period or amended returns for periods prior to July 1, 2008, through the “third party filing online” option.

Quarterly returns for periods beginning July 1, 2008, or later must be submitted using the new file formats. Specifications for the new filing formats are available on our Web site at

<http://www.state.ia.us/tax/business/EFilePaySUBulkSpecs.pdf>

You must redefine your file formats on the menu screens prior to uploading files for the September 30, 2008, quarterly return.

Consolidated Sales Tax Filing

Consolidated filers reporting sales of certain construction equipment must file online. The DWI and Batchloader file upload formats will not be modified to add Schedule A fields to the consolidated layout.

Testing

If you want to test your new deposit and/or quarterly return file formats, you may click on the “demo” button when you log into eFile & Pay. The updated demo screens (except for consolidated) will be available on August 21, 2008.

Questions

If you have questions regarding the changes to Sales and Use Tax bulk filing that are not answered by this letter and attached information, you may contact:

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