

Iowa Department of Revenue Sales and Use Tax Bulk File Specifications

General rules

Tax periods prior to 7/1/2008 cannot be bulk filed.

Negative numbers not allowed unless specified.

Negative sign should precede value. The field length is one space longer to accommodate the negative sign where appropriate.

Valid period end date is required.

Decimal is counted as a position when field length is defined for amounts designed as "currency."

Consolidated schedule is valid for sales tax consolidated permits only.

Consolidated filers with sales of certain construction equipment cannot submit a bulk file.

Schedule A is valid for Hotel/Motel **or** Auto Rental **or** Construction Equipment on Sales Tax Returns.

Schedule A is valid for sales of certain Construction Equipment on Retailer's Use Tax Returns.

Schedule A is valid for sales of certain Construction Equipment only on Consumer's Use Tax Returns.

**Iowa Department of Revenue
Sales Tax and Retailer's Use Tax Bulk File Specifications
Semi-monthly and monthly deposit**

While the specifications for these two tax types (Sales and Retailers Use) are the same, the tax type file configuration and submission must be separate. Semi-monthly and monthly payments may be sent in the same file for each tax type.

| Form line # | Identification | Data Field Description | length | Required |
|--------------------|--|--|---------------|-----------------------------------|
| unnumbered | Client BEN | numeric | 8 | X |
| unnumbered | Client Permit number | numeric- leading zeroes required for consolidated permit # | 9 | X |
| unnumbered | Period end | MM/DD/CCYY, must agree with taxpayers filing frequency, leading zeroes required | 10 | X |
| 1 | State Tax | numeric, whole dollars(Calculated at 6% beginning July 1, 2008) | 9 | X |
| 2 | Local Option Tax | numeric, whole dollars | 9 | X |
| | School Infrastructure Local Option Tax | This field is removed | | |
| 3 | Deposit Amount | numeric, whole dollars, sum of lines 1 and 2 | 9 | X |
| 4 | Penalty * | currency | 10 | X |
| 5 | Interest * | currency | 10 | X |
| 6 | Total Amount Due * | Currency, sum of lines 3 through 5 | 13 | X |
| unnumbered | Payment Amount* | Currency, cannot exceed total amount due,must be > \$.99, payment of amounts greater than 11 positions must make a second payment. | 11 | Required if payment method is "E" |
| unnumbered | Payment Date | MM/DD/CCYY, leading zeroes required, cannot be after due date, can be current date if submitted before 4:00PM CT, after 4:00PM CT the earliest date is tomorrow's date. Can be future date up to and including due date of return. | 10 | Required if payment method is "E" |
| unnumbered | Payment Method | A = Credit Card or ACH credit E = EFT debit, must be > \$.99 M = Mail by Check Z = Zero filer | 1 | X |
| unnumbered | Bank account type | C = Checking S = Savings | 1 | Required if payment method is "E" |
| unnumbered | Bank routing number | numeric, verified against Thomson - RJLZF | 9 | Required if payment method is "E" |
| unnumbered | Bank account number | alphanumeric, minimum of 3 positions | 17 | Required if payment method is "E" |

* These four fields may be reported as whole dollars or dollars and cents. File configuration specifies how to treat data.
For example: field specified as implied decimal with 2 decimal places will read 123672 as \$1,236.72
field specified as no implied decimal will read 123672 as \$123,672.00
or will read 1236.72 as \$1,236.72

Iowa Department of Revenue
Sales Tax Quarterly/Annual Return Bulk File Specifications

Note: Taxpayers cannot have both a Consolidated Schedule and a Schedule A.

| Form line # | Identification | Data Field Description | length | Required |
|-------------|--------------------------|---|--------|-------------------------------------|
| unnumbered | Client BEN | numeric | 8 | X |
| unnumbered | Client Permit number | numeric- leading zeroes required for consolidated permit # | 9 | X |
| unnumbered | Period end | MM/DD/CCYY, must agree with taxpayers filing frequency, leading zeroes required | 10 | X |
| unnumbered | Return type | A = Amended, must be an original on file O = Original, cannot file multiple original returns | 1 | X |
| 1 | Gross sales | numeric, whole dollars, should match gross sales on consolidated schedule for consolidated sales tax permits. For periods beginning July 1, 2008 and after, do not include hotel/motel room rental or sales of certain construction equipment | 11 | X |
| 2 | Goods consumed | numeric, whole dollars, should match goods consumed on consolidated schedule for consolidated sales tax permits. | 11 | |
| 3 | Total | numeric, sum of lines 1 and 2 | 0 | Data not submitted in file transfer |
| 4 | Exemptions | numeric, whole dollars, must equal sum of lines a through h, should match exemptions on consolidated schedule for consolidated sales tax permits, cannot exceed total on line 3. | 11 | X |
| a | Interstate Commerce | numeric, whole dollars, if line 4 = \$0 this field must be blank. | 11 | |
| b | New Construction | numeric, whole dollars, if line 4 = \$0 this field must be blank. | 11 | |
| c | Ind Mach, Equip and Comp | numeric, whole dollars, if line 4 = \$0 this field must be blank. | 11 | |
| d | Resale | numeric, whole dollars, if line 4 = \$0 this field must be blank. | 11 | |
| e | Processing | numeric, whole dollars, if line 4 = \$0 this field must be blank. | 11 | |
| f | Residential Utility | numeric, whole dollars, if line 4 = \$0 this field must be blank. | 11 | |
| g | Sales Tax Holiday | numeric, whole dollars, if line 4 = \$0 this field must be blank. | 11 | |
| h | Other | numeric, whole dollars, if line 4 = \$0 this field must be blank. | 11 | |

Iowa Department of Revenue
Sales Tax Quarterly/Annual Return Bulk File Specifications

Note: Taxpayers cannot have both a Consolidated Schedule and a Schedule A.

| Form line # | Identification | Data Field Description | length | Required |
|-------------|-----------------------------------|---|--------|---|
| 5 | Taxable amount | numeric, whole dollars, line 1 plus line 2 minus line 4, should match taxable amount on consolidated schedule for consolidated sales tax permits. | 11 | X |
| 6a | Sales/use tax | numeric, whole dollars rounded, 6% of line 5, must agree with total tax on consolidated schedule for consolidated permit holders. | 9 | X |
| 6b | Local option tax | numeric, whole dollars, total taxable amount from LOST schedule multiplied by the tax rate must match line 6b. However force to zero if negative. Local option tax rates are available at http://www.iowa.gov/tax/business/lostcou-6Percent.pdf | 9 | X |
| 6c | Total from Schedule A | numeric, whole dollars, must equal schedule A tax due amount | 9 | Required if completing schedule A. |
| Sch A Hot a | Gross Receipts from Hotel Rentals | numeric, whole dollars, gross receipts from Hotel | 11 | Required for those registered for hotel tax. Cannot be reported if not registered for hotel |
| Sch A Hot b | Hotel exemptions | numeric, whole dollars, may not exceed hotel gross receipts Sch A a | 11 | Required for those registered for hotel tax. Cannot be reported if not registered for hotel |
| Sch A Hot c | Taxable amount Hotel | Numeric, whole dollars, sum of Hotel gross receipts less hotel exemptions | 11 | Required for those registered for hotel tax. Cannot be reported if not registered for hotel |
| Sch A Hot d | State Hotel Motel excise | 6% This field was previously the local tax rate. | 0 | Data not submitted in file transfer |
| Sch A Hot e | State Hotel Motel excise tax due | numeric, whole dollars, hotel state tax amount Sch A Hot c multiplied by state hotel tax rate Sch A Hot d | 9 | Required for those registered for hotel tax. Cannot be reported if not registered for hotel |
| Sch A Hot f | Local Hotel Motel excise tax rate | Hotel rates are available at http://www.iowa.gov/tax/business/IAHotelMotelRates.xls | 0 | Data not submitted in file transfer |
| Sch A Hot g | Local Hotel Motel excise tax due | numeric, whole dollars, Sch A Hot c multiplied by Sch A Hot f | 9 | Required for those registered for hotel tax. Cannot be reported if not registered for hotel |
| Sch A Hot h | Total Hotel Motel excise tax due | Sum of state and local Tax Due. Sch A Hot e plus Sch A Hot g | 9 | Required for those registered for hotel tax. Cannot be reported if not registered for hotel |

Iowa Department of Revenue
Sales Tax Quarterly/Annual Return Bulk File Specifications

Note: Taxpayers cannot have both a Consolidated Schedule and a Schedule A.

| Form line # | Identification | Data Field Description | length | Required |
|--------------------|---|--|---------------|--|
| Sch A Auto a | Gross Receipts from Auto Rentals | numeric, whole dollars, gross receipts from Auto cannot exceed gross sales line 1 | 11 | Required for those registered for auto tax. Cannot be reported if not registered for auto |
| Sch A Auto b | Auto exemptions | numeric, whole dollars, may not exceed auto gross receipts line 1 | 11 | Required for those registered for auto tax. Cannot be reported if not registered for auto |
| Sch A Auto c | Taxable amount Auto | numeric, whole dollars, sum of auto gross receipts less auto exemptions | 11 | Required for those registered for auto tax. Cannot be reported if not registered for auto |
| Sch A Auto d | Tax Rate Auto Rental Excise Tax | 5% | 0 | Data not submitted in file transfer |
| Sch A Auto e | Auto tax due | numeric, whole dollars, Auto taxable amount Sch A c multiplied by 5% | 9 | Required for those registered for auto tax. Cannot be reported if not registered for auto |
| Sch A Const a | Gross Receipts from sales of certain Construction Equip | numeric, whole dollars, gross receipts from sales of certain Const Equip | 11 | Required for those registered for Const Equip excise tax. Cannot be reported if not registered for Const Equip |
| Sch A Const b | Const Equip Goods Consumed | numeric, whole dollars | 11 | Required for those registered for Const Equip excise tax. Cannot be reported if not registered for Const Equip |
| Sch A Const d | Const Equip Exemptions | numeric, whole dollars, may not exceed Gross Receipts from the sale of certain Const Equip | 11 | Required for those registered for Const Equip excise tax. Cannot be reported if not registered for Const Equip |
| Sch A Const e | Taxable Const Equip | Numeric, whole dollars, sum of Gross Receipts from sale of certain constructions equipment less const equip goods consumed less const equip exemptions | 11 | Required for those registered for Const Equip excise tax. Cannot be reported if not registered for Const Equip |
| Sch A Const f | Const Equip Tax Rate | 5% | 0 | Data not submitted in file transfer |
| Sch A Const g | Const Equip Excise Tax Due | numeric, whole dollars, Const taxable amount Sch A Const e multiplied by 5% | 9 | Required for those registered for Const Equip excise tax. Cannot be reported if not registered for Const Equip |

Iowa Department of Revenue
Sales Tax Quarterly/Annual Return Bulk File Specifications

Note: Taxpayers cannot have both a Consolidated Schedule and a Schedule A.

| Form line # | Identification | Data Field Description | length | Required |
|-------------|------------------------------|--|--------|-----------------------------------|
| 7 | Total tax | numeric, whole dollars, sum of lines 6a through 6c. | 9 | X |
| 8 | Deposits/overpayment credits | numeric, whole dollars (Amount of previous payments made this tax period) | 9 | X |
| 9 | Balance | numeric, whole dollars, may be negative, line 7 minus line 8. (In fixed format, 1st character is either space or - for sign.) | 10 | X |
| 10 | Penalty * | currency, only positive numbers allowed | 10 | X |
| 11 | Interest * | currency, only positive numbers allowed | 10 | X |
| 12 | Total amount due * | currency, may be negative, sum of lines 9 through 11. (In fixed format, 1st character is either space or - for sign.) | 13 | X |
| unnumbered | Payment Amount * | Currency, cannot exceed total amount due, must be >.99, payment of amounts greater than 11 positions must make a second payment. | 11 | Required if payment method is "E" |
| unnumbered | Payment Date | MM/DD/CCYY, leading zeroes required, cannot be after due date, can be current date if submitted before 4:00PM CT, after 4:00PM CT the earliest date is tomorrow's date. Can be future date up to and including due date of return. | 10 | Required if payment method is "E" |
| unnumbered | Payment Method | A = Credit Card or ACH credit C= Credit Carried Forward E = EFT debit, only if payment amount > \$.99 M = Mail by Check R = Refund Z = Zero filer | 1 | X |
| unnumbered | Bank account type | C = Checking S = Savings | 1 | Required if payment method is "E" |
| unnumbered | Bank routing number | numeric, 9 digits required, RJLZF | 9 | Required if payment method is "E" |
| unnumbered | Bank account number | numeric, minimum of 3 positions | 17 | Required if payment method is "E" |

**Iowa Department of Revenue
Sales Tax Quarterly/Annual Return Bulk File Specifications**

Note: Taxpayers cannot have both a Consolidated Schedule and a Schedule A.

Form line # Identification Data Field Description length Required

* These four fields may be reported as whole dollars or dollars and cents. File configuration specifies how to treat data.
For example: field specified as implied decimal with 2 decimal places will read 123672 as \$1,236.72
field specified as no implied decimal will read 123672 as \$123,672.00 or will read 1236.72 as \$1,236.72

| | | | | |
|---|---|---|----|------------------------------------|
| | Repeatable Fields: Used to report both Local Option and Consolidated Location Information. | | 64 | |
| Format for Local Option Repeatable Field | | | | |
| | LOST/Sales byCounty, Consolidated identifier | LS for Local Option Record | 2 | |
| | County number | The two digit number corresponding to an Iowa county, 01 through 99 are valid. | 2 | |
| | LOST taxable sales | numeric, whole dollars, negatives allowed | 10 | |
| | Sales byCounty | numeric, whole dollars, negatives allowed | 10 | Must equal taxable sales on line 5 |
| | Filler/Delimiter | If fixed length record add 40 spaces for total length of 64. If delimited format, add 1 character delimiter here-NOT BETWEEN EACH PIECE OF DATA WITHIN THE REPEATABLE FIELD. | | |

Format for Consolidated Location Repeatable Field

| | | | | |
|--|----------------|---|----|--|
| | Identifier | CL for Consolidated Location Record | 2 | |
| | Permit number | numeric | 9 | |
| | Gross sales | numeric, whole dollar, sum of gross sales from each location must equal gross sales on line 1 of the return | 11 | |
| | Goods consumed | numeric, whole dollar, sum of goods consumed from each location must equal goods consumed on line 2 of the return | 11 | |
| | Exemptions | numeric, whole dollar, sum of exemptions from each location must equal exemptions on line 4 of the return | 11 | |
| | Taxable amount | numeric, whole dollar, sum of taxable amount from each location must equal taxable amount on line 5 of the return | 11 | |
| | TotalTax | numeric, whole dollar, Taxable amount * 6% | 9 | |

**Iowa Department of Revenue
Sales Tax Quarterly/Annual Return Bulk File Specifications**

Note: Taxpayers cannot
have both a
Consolidated Schedule
and a Schedule A.

| Form line # | Identification | Data Field Description | length | Required |
|--------------------|-----------------------|---|---------------|-----------------|
| | Delimiter | If delimited format, add 1 character delimiter here - NOT BETWEEN EACH PIECE OF DATA WITHIN THE REPEATABLE FIELD. | | |

Iowa Department of Revenue
Retailer's Use tax quarterly/annual return bulk filer specifications

| Form line # | Identification | Data Field Description | length | Required |
|---------------|---|---|--------|--|
| unnumbered | Client BEN | numeric | 8 | X |
| unnumbered | Client Permit number | numeric | 9 | X |
| unnumbered | Period end | MM/DD/CCYY, must agree with taxpayers filing frequency, leading zeroes required | 10 | X |
| unnumbered | Return type | A = Amended, must be an original on file O = Original, cannot file multiple original returns | 1 | X |
| | 1 Gross sales | numeric, whole dollars | 11 | X |
| | 2 Goods consumed | numeric, whole dollars | 11 | |
| | 3 Total - Data not submitted on file submission | numeric, sum of lines 1 and 2 | | |
| | 4 Exemptions | numeric, whole dollars, must equal sum of lines a through h, cannot exceed total on line 3 | 11 | X |
| a | Interstate Commerce | numeric, whole dollars, if line 4 = \$0 this field must be blank. | 11 | |
| b | New Construction | numeric, whole dollars, if line 4 = \$0 this field must be blank. | 11 | |
| c | Ind Mach, Equip and Comp | numeric, whole dollars, if line 4 = \$0 this field must be blank. | 11 | |
| d | Resale | numeric, whole dollars, if line 4 = \$0 this field must be blank. | 11 | |
| e | Processing | numeric, whole dollars, if line 4 = \$0 this field must be blank. | 11 | |
| f | Residential Utility | numeric, whole dollars, if line 4 = \$0 this field must be blank. | 11 | |
| g | Sales Tax Holiday | numeric, whole dollars, if line 4 = \$0 this field must be blank. | 11 | |
| h | Other | numeric, whole dollars, if line 4 = \$0 this field must be blank. | 11 | |
| | 5 Taxable amount | numeric, whole dollars, line 1 plus line 2 minus line 4 | 11 | X |
| 6a | Sales/use tax | numeric, whole dollars rounded, 6% of line 5 | 9 | X |
| 6b | Local option tax | numeric, whole dollars, total taxable amount from LOST schedule * tax rate must match line 6b however force to zero if negative. Local option tax rates are available at http://www.state.ia.us/tax/business/lostcou.pdf . | 9 | X |
| remove | School infrastructure local option tax | This field is removed for periods beginning July 1, 2008 and later. | | |
| 6c | Total from Schedule A | numeric, whole dollars, must equal schedule A tax due amount | 9 | Required if completing schedule A. |
| Sch A Const a | Gross Receipts from sales of certain Construction Equip | numeric, whole dollars, gross receipts from sales of certain Const Equip | 11 | Required for those registered for Const Equip excise tax. Cannot be reported if not registered for Const Equip |

**Iowa Department of Revenue
Retailer's Use tax quarterly/annual return bulk filer specifications**

| Form line # | Identification | Data Field Description | length | Required |
|--------------------|------------------------------|--|---------------|--|
| Sch A Const b | Const Equip Goods Consumed | numeric, whole dollars, | 11 | Required for those registered for Const Equip excise tax. Cannot be reported if not registered for Const Equip |
| Sch A Const d | Const Equip Exemptions | numeric, whole dollars, may not exceed Gross Receipts from the sales of certain const equip | 11 | Required for those registered for Const Equip excise tax. Cannot be reported if not registered for Const Equip |
| Sch A Const e | Taxable Const Equip | Numeric, whole dollars, sum of Const gross receipts less goods consumed less const exemptions | 11 | Required for those registered for Const Equip excise tax. Cannot be reported if not registered for Const Equip |
| Sch A Const f | Const Equip Tax Rate | 5% | 0 | Data not submitted in file transfer |
| Sch A Const g | Const Equip Excise Tax Due | numeric, whole dollars, Const taxable amount Sch A Const e multiplied by 5% | 9 | Required for those registered for Const Equip excise tax. Cannot be reported if not registered for Const Equip |
| 7 | Total tax | numeric, whole dollars, sum of lines 6a through 6c. | 9 | X |
| 8 | Deposits/overpayment credits | numeric, whole dollars (Amount of previous payments made this tax period) | 9 | X |
| 9 | Balance | numeric, whole dollars, may be negative, line 7 minus line 8.(In fixed format, 1st character is either space or - for sign.) | 10 | X |
| 10 | Penalty* | currency, only positive numbers allowed | 10 | X |
| 11 | Interest * | currency, only positive numbers allowed | 10 | X |
| 12 | Total amount due* | currency, may be negative, sum of lines 9 through 11. (In fixed format, 1st character is either space or - for sign.) | 13 | X |
| unnumbered | Payment Amount * | Currency, cannot exceed total amount due, must be >.99, payment of amounts greater than 11 positions must make a second payment. | 11 | Required if payment method is "E" |

Iowa Department of Revenue
Retailer's Use tax quarterly/annual return bulk filer specifications

| Form line # | Identification | Data Field Description | length | Required |
|--------------------|-----------------------|--|---------------|-----------------------------------|
| unnumbered | Payment Date | MM/DD/CCYY, leading zeroes required, cannot be after due date, can be current date if submitted before 4:00PM CT, after 4:00PM CT the earliest date is tomorrow's date. Can be future date up to and including due date of return. | 10 | Required if payment method is "E" |
| unnumbered | Payment Method | A = Credit Card or ACH credit C= Credit Carried Forward E = EFT debit, must be > \$.99 M = Mail by Check R = Refund Z = Zero filer | 1 | X |
| unnumbered | Bank account type | C = Checking S = Savings | 1 | Required if payment method is "E" |
| unnumbered | Bank routing number | numeric, 9 digits required, RJLZF | 9 | Required if payment method is "E" |
| unnumbered | Bank account number | numeric, minimum of 3 positions | 17 | Required if payment method is "E" |
| | | | | |

* These four fields may be reported as whole dollars or dollars and cents. File configuration specifies how to treat data.
 For example: field specified as implied decimal with 2 decimal places will read 123672 as \$1,236.72
 field specified as no implied decimal will read 123672 as \$123,672.00
 or will read 1236.72 as \$1,236.72

| | | | | |
|--|---------------------------------|--|----|--|
| | | | | |
| | Repeatable fields: | | 64 | |
| | LOST/Sales by county identifier | always LS | 2 | |
| | County number | The two digit number corresponding to an Iowa county, 01 through 99 are valid. | 2 | |
| | LOST taxable sales | numeric, whole dollars, negatives allowed | 10 | |
| | Sales by County | numeric, whole dollars, negatives allowed | 10 | |
| | Filler/Delimiter | If fixed length record add 40 spaces for total length of 64. If delimited format, add 1 character delimiter here-NOT BETWEEN EACH PIECE OF DATA WITHIN THE REPEATABLE FIELD. | | |

Iowa Department of Revenue
Consumer's Use quarterly/annual tax return bulk filer specifications

| Form line # | Identification | Data Field Description | length | Required |
|--------------------|--|---|---------------|---|
| unnumbered | Client BEN | numeric | 8 | X |
| unnumbered | Client Permit number | numeric | 9 | X |
| unnumbered | Period end | MM/DD/CCYY, must agree with taxpayers filing frequency, leading zeroes required | 10 | X |
| unnumbered | Return type | A = Amended, must be an original on file O = Original, cannot file multiple original returns | 1 | X |
| 1 | Taxable purchases | numeric, whole dollars | 11 | X |
| 2 | Counsumers use tax | numeric, whole dollars rounded, 6% of line 1 | 9 | X |
| 3 | Local option tax | numeric, whole dollars, total taxable amount from LOST schedule * tax rate must match line 3, however force to zero if negative. Local option tax rates are availale at http://www.state.ia.us/tax/business/lostcou.pdf . | 9 | X |
| 4 | Total from Schedule A | numeric, whole dollars, must equal schedule A tax due amount | 9 | Required if completing schedule A. |
| Sch A Const a | Purchases of certain Construction Equip | numeric, whole dollars, purchases of certain Const Equip | 11 | Required for those registered for Const Equip excise tax. |
| Sch A Const b | Const Equip Goods Consumed Report \$0 for consumers. Field is included to maintain consistency of Schedule A | numeric, whole dollars, | 11 | Required for those registered for Const Equip excise tax. Cannot be reported if |
| Sch A Const d | Const Equip Exemptions Report \$0 for consumers. Field is included to maintain consistency of Schedule A | numeric, whole dollars, may not exceed Gross Receipts from the sales of certain const equip | 11 | Required for those registered for Const Equip excise tax. Cannot be reported if |
| Sch A Const e | Taxable Const Equip | Numeric, whole dollars, sum of Const gross receipts less goods consumed less const exemptions | 11 | Required for those registered for Const Equip excise tax. |
| Sch A Const f | Const Equip Tax Rate | 5% | 0 | Data not submitted in file transfer |
| Sch A Const g | Const Equip Excise Tax Due | numeric, whole dollars, Const taxable amount Sch A Const a multiplied by 5% | 9 | Required for those registered for Const Equip excise tax. |
| 5 | Total tax | numeric, whole dollars, sum of lines 2 through 4 | 9 | X |
| 6 | Penalty * | currency, only positive numbers allowed | 10 | X |
| 7 | Interest * | currency, only positive numbers allowed | 10 | X |

| | | | | |
|------------|---------------------|--|----|-----------------------------------|
| 8 | Total amount due * | currency, sum of lines 5 through 7 | 13 | X |
| unnumbered | Payment Amount * | Currency, cannot exceed total amount due, payment of amounts greater than 11 positions must make a second payment. | 11 | Required if payment method is "E" |
| unnumbered | Payment Date | MM/DD/CCYY, leading zeroes required, cannot be after due date, can be current date if submitted before 4:00PM CT, after 4:00PM CT the earliest date is tomorrow's date. Can be future date up to and including due date of return. | 10 | Required if payment method is "E" |
| unnumbered | Payment Method | A = Credit Card or ACH credit E = EFT debit, must be > \$.99 M = Mail by Check Z = Zero filer | 1 | X |
| unnumbered | Bank account type | C = Checking S = Savings | 1 | Required if payment method is "E" |
| unnumbered | Bank routing number | numeric, 9 digits required, RJLZF | 9 | Required if payment method is "E" |
| unnumbered | Bank account number | numeric, minimum of 3 positions | 17 | Required if payment method is "E" |

* These four fields may be reported as whole dollars or dollars and cents. File configuration specifies how to treat data.
For example: field specified as implied decimal with 2 decimal places will read 123672 as \$1,236.72
field specified as no implied decimal will read 123672 as \$123,672.00 or will read 1236.72 as \$1,236.72

| | | | | |
|--|---------------------------------|--|----|--|
| | Repeatable fields: | | 64 | |
| | LOST/Sales by county identifier | always LS | 2 | |
| | County number | The two digit number corresponding to an Iowa county, 01 through 99 are valid. | 2 | |
| | LOST taxable sales | numeric, whole dollars, negatives allowed | 10 | |
| | Sales by county | numeric, whole dollars, negatives allowed | 10 | |
| | Filler/Delimiter | If fixed length record add 40 spaces for total length of 64. If delimited format, add 1 character delimiter here-NOT BETWEEN EACH PIECE OF DATA WITHIN THE REPEATABLE FIELD. | | |