

Iowa Tax NEWS

The quarterly newsletter of the Iowa Department of Revenue and Finance

Department seeks nonfilers

In mid-March, the department will initiate a program to seek businesses that are not reporting and paying Iowa sales and/or corporation income taxes.

Businesses that are contacted by the department will be required to file returns and/or pay delinquent taxes which are due.

Some businesses that are contacted during this process may simply need to bring their records

up to date. Such instances may include a change in ownership, company name or federal identification number. To assist in the process of bringing records up to date, a response form will accompany the initial contact letter.

The department will be requesting that a response form be completed and sent to the address designated on the form.

Preprinted Iowa 1040ES vouchers show wrong date

Iowa taxpayers who will make estimated income tax payments in 2000 using the preprinted 1040ES vouchers will notice that the year printed above the address on the

forms they received is incorrect. The year is shown as 1999. It should read 2000.

Use the forms anyway. This error will not affect processing.

Jurisdictions adopt 'regular' local option tax

Voters in the 18 jurisdictions below have elected to impose the 1 percent local option sales tax effective April 1, 2000. County and county codes are listed in bold.

Clarke (20) – Murray, Osceola, Woodburn, Unincorporated Area

Marshall (64) – Ferguson, Marshalltown, Melbourne, Rhodes, Saint Anthony

Palo Alto (74) – Ayrshire, Curlew, Cylinder, Graettinger, Mallard, Rodman, Ruthven, West Bend, Unincorporated Area

A list of all current local option sales tax and school infrastructure local option tax jurisdictions is included on pages 3 and 4 of this newsletter. Alphabetical lists by

city and county are available on the department's website at:

<http://www.state.ia.us/tax>

Local option tax lists available as spreadsheet

Due to a growing number of requests, the department has created a new local option tax spreadsheet. This document will be posted on our website under the "Local Option Tax" link. Created in Microsoft Excel, the spreadsheet will allow users to sort all of Iowa's current "regular" local option tax and "school" local option tax jurisdictions by a number of criteria.

DEPARTMENT SERVICES

ONLINE

Internet Address (URL)

<http://www.state.ia.us/tax>

E-mail

iadrf@iadrf.e-mail.com

BY TELEPHONE

Taxpayer Services

from Des Moines
or out of state,

(515) 281-3114

from elsewhere in Iowa or Rock
Island-Moline or Omaha

1-800-367-3388

To Order Iowa Tax Forms

(515) 281-7239 or
1-800-532-1531

"Where's My Refund?"

(515) 281-4966 or
1-800-572-3944

BY FAX

*Receive Iowa Tax Forms through
department's Tax-Fax System*

1-800-572-3943

Taxpayer Services Fax Number

(515) 242-6487

Internet purchases may be subject to Iowa use tax

In Iowa, sales of tangible personal property through the internet are treated generally the same as out-of-state catalog sales. Such sales are subject to state use tax – regardless of the means by which they are sold – if the items are sold for use in Iowa. If the internet retailer does not charge Iowa sales tax on a purchase of tangible personal property for use in Iowa, the *buyer*

must pay the 5 percent state use tax directly to the Department of Revenue and Finance.

If you have purchased goods from an internet retailer or an out-of-state catalog retailer for use in your business, you may report them on the "goods consumed" line of the sales tax return. If you make such purchases regularly, report them on the consumers use tax return.

Spring 2000 class schedule in full swing

The classes offered below are just a sampling of the many being offered around the state this spring by the department's Taxpayer Service Specialists. These classes and seminars are designed to assist new and existing businesses to understand and comply with their Iowa tax responsibilities. Contact

the registration office at your local community college for more information. If your community college does not offer Iowa tax classes and seminars, call and request them. A complete list of classes and contact information is available from our website under the "Agency Publications" link.

SALES/USE TAX including local option taxes

LOCATION	DATE	TIME	CONTACT
Algona	5/4	2 - 5 p.m.	ILCC
Bedford	4/6	5 - 6 p.m.	CBRFO
Clarinda	4/12	5 - 6 p.m.	IWCC
Corning	4/10	5 - 6 p.m.	CBRFO
Dunlap	4/18	5 - 6 p.m.	CBRFO
Fort Dodge	5/3	2 - 5 p.m.	ICCC
Harlan	4/19	5 - 6 p.m.	IWCC
Manchester	4/11	6 - 9 p.m.	NICC
Missouri Valley	4/5	5 - 6 p.m.	CBRFO
Mount Ayr	4/13	5 - 6 p.m.	CBRFO

SOLE PROPRIETOR WORKSHOP in the DES MOINES AREA

LOCATION	DATE	TIME	CONTACT
Ankeny	4/6	8:30 a.m. - 4:30 p.m.	DMACC
Marshalltown	4/5	6 - 9 p.m.	IVCC
(2 session workshop)	4/12	6 - 9 p.m.	IVCC
Marshalltown	4/11	6 - 9 p.m.	IVCC

IOWA "REGULAR" LOCAL OPTION SALES TAX JURISDICTIONS

All jurisdictions listed have imposed the regular local option tax at a rate of 1 percent effective for the quarter beginning April 1, 2000.

* Indicates the county also has the school local option tax

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Allamakee / 03	Harpers Ferry, Postville, Waterville	1-1-95
	Waukon	1-1-96
	Lansing, New Albin	7-1-96
	Unincorporated Area	10-1-97
Appanoose / 04	Mystic, Plano	7-1-99
Audubon / 05	Brayton, Gray	1-1-99
Black Hawk / 07 *	Cedar Falls, Elk Run Heights	4-1-91
	Evansdale, Hudson, Raymond, Waterloo	
	Dunkerton, Gilbertville, Janesville	10-1-91
	La Porte City, Unincorporated Area	
Boone / 08	Berkley, Luther, Pilot Mound	4-1-89
	Boone	7-1-90
	Boxholm, Ogden, Sheldahl	1-1-91
	Unincorporated Area	
	Madrid	7-1-91
	Fraser	1-1-92
	Beaver	1-1-95
Bremer / 09	Frederika, Sumner, Tripoli	4-1-98
Buchanan / 10	Aurora, Lamont, Stanley	10-1-95
	Fairbank, Hazleton, Jesup, Winthrop	10-1-98
Buena Vista / 11	Albert City, Linn Grove, Marathon	7-1-91
	Newell, Sioux Rapids, Truesdale	
	Alta, Lakeside, Rembrandt	10-1-95
	Storm Lake, Unincorporated Area	
Butler / 12	Allison, Aplington, Aredale, Bristow	1-1-97
	Dumont, Greene, New Hartford, Parkersburg	
	Clarksville, Shell Rock	1-1-00
	Unincorporated Area	
Cass / 15	Anita, Cumberland, Griswold	1-1-97
	Lewis, Marne, Massena, Wiota	
	Atlantic, Unincorporated Area	10-1-97
Cerro Gordo / 17	Clear Lake, Dougherty, Mason City	7-1-92
	Meservey, Plymouth, Rock Falls, Rockwell, Swaledale, Thornton, Ventura	
	Unincorporated Area	1-1-93
Cherokee / 18	Aurelia, Cleghorn, Larrabee	7-1-96
	Marcus, Meriden, Washta	
	Quimby	1-1-98
Chickasaw / 19	Alta Vista, Bassett, Fredericksburg	4-1-97
	Ionia, Lawler, Nashua, New Hampton, North Washington, Unincorporated Area	
Clarke / 20	Murray, Osceola, Woodburn	4-1-00
	Unincorporated Area	
Clay / 21	Dickens, Everly, Fostoria	1-1-99
	Gillett Grove, Greenville, Peterson, Rossie, Royal, Spencer, Webb, Unincorporated Area	
Clayton / 22	McGregor	1-1-90
	Elkader, Garnavillo, Luana	4-1-94
	Millville, Marquette, Saint Olaf	
	Elkport, Farmersburg, Garber	10-1-94
	Guttenberg, Littleport, Monona, Volga	
	Edgewood, North Buena Vista	10-1-95
	Strawberry Point, Unincorporated Area	
Clinton / 23	Andover, Calamus, Camanche	10-1-89
	Clinton, Delmar, De Witt, Goose Lake, Grand Mound, Low Moor, Toronto, Welton, Wheatland	
	Charlotte, Lost Nation	1-1-90
	Unincorporated Area	
Crawford / 24	Arion, Aspinwall, Buck Grove	1-1-99
	Charter Oak, Deloit, Denison, Dow City, Kiron, Manila, Ricketts, Schleswig, Vail, Westside, Unincorporated Area	
Dallas / 25	Bouton, Minburn, Perry, Redfield	1-1-99

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Decatur / 27	Davis City, Decatur, Garden Grove	1-1-97
	Grand River, Lamoni, Leroy, Pleasanton, Van Wert	
Delaware / 28	Colesburg, Delaware, Delhi, Earlville	10-1-94
	Greeley, Manchester, Masonville	
	Dundee, Dyersville, Hopkinton	4-1-95
	Ryan, Unincorporated Area	
	Edgewood	4-1-96
Des Moines / 29 *	Burlington, Danville, Middletown	10-1-94
	West Burlington	
	Mediapolis, Unincorporated Area	4-1-95
Dickinson / 30	Lake Park, Okoboji, Orleans	4-1-97
	Spirit Lake, Superior, Terril	
	Arnolds Park, Milford, Wahpeton	1-1-98
	West Okoboji, Unincorporated Area	
Dubuque / 31	Asbury, Balltown, Centralia	4-1-88
	Dubuque, Holy Cross, Sageville, Zwingle	
	Bankston, Bernard, Epworth, Farley	7-1-88
	Graf, Peosta, Sherrill, Unincorporated Area	
	Cascade, Dyersville, Luxemburg	10-1-89
	New Vienna, Rickardsville, Worthington	
Emmet / 32 *	Armstrong, Ringsted	1-1-98
Fayette / 33	Arlington, Clermont, Elgin, Hawkeye	1-1-95
	Maynard, Oelwein, Randalia, St. Lucas, Wadena, Waucoma, Westgate	
	Fayette, West Union	7-1-95
	Unincorporated Area	
	Fairbank	1-1-00
Floyd / 34	Floyd, Marble Rock, Nora Springs	10-1-96
	Rockford, Rudd	
	Charles City, Colwell	10-1-97
	Unincorporated Area	10-1-98
Franklin / 35	Coulter, Dows, Geneva, Hansell	10-1-95
	Latimer, Sheffield	
	Hampton, Popejoy, Unincorporated Area	10-1-96
Fremont / 36	Farragut, Hamburg, Imogene	1-1-96
	Randolph, Riverton, Shenandoah, Sidney, Tabor, Thurman, Unincorporated Area	
Grundy / 38	Beaman, Dike, Grundy Center	1-1-99
	Holland, Wellsburg	
	Morrison, Stout, Unincorporated Area	10-1-99
Hancock / 41	Corwith, Crystal Lake, Garner	1-1-96
	Goodell, Kanawha, Klemme, Woden	
	Britt	1-1-97
	Unincorporated Area	7-1-98
Hardin / 42	Alden, Buckeye, Eldora, Hubbard	4-1-96
	Iowa Falls, Radcliffe, Steamboat Rock, Unincorporated Area	
	Ackley, New Providence, Owasa	1-1-97
	Union, Whitten	
Harrison / 43	Dunlap, Little Sioux, Mondamin	10-1-97
	Persia, Pisgah	
	Logan, Magnolia, Missouri Valley	10-1-98
	Modale, Woodbine	
Henry / 44	Coppock, Hillsboro, Mount Pleasant	10-1-95
	Mount Union, New London, Olds, Rome, Salem, Westwood, Winfield	
	Wayland, Unincorporated Area	1-1-96
Howard / 45	Chester, Cresco, Lime Springs	1-1-94
	Protivin	
	Elma, Unincorporated Area	7-1-94
	Riceville	1-1-95
Ida / 47	Galva	4-1-97
Iowa / 48	Ladora, North English, Parnell	4-1-94
	Williamsburg	
	Marengo, Millersburg, Victor	4-1-95
	Unincorporated Area	

Local Option Sales Tax List continued from page 3

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Jackson / 49	Baldwin, La Motte, Miles, Preston, Sabula, Saint Donatus, Spragueville, Springbrook Bellevue, Zwingle Maquoketa, Monmouth Andrew, Unincorporated Area	10-1-89 4-1-91 10-1-94 1-1-95
Jefferson / 51	Fairfield, Libertyville, Lockridge, Packwood Batavia, Pleasant Plain Unincorporated Area	4-1-99 1-1-00
Jones / 53	Cascade, Center Junction, Morley, Olin, Onslow, Oxford Junction Monticello, Wyoming Anamosa Unincorporated Area	4-1-95 1-1-96 1-1-99 10-1-99
Kossuth / 55	Algona, Bancroft, Burt, Fenton, Lakota, Ledyard, Lone Rock, LuVerne, Swea City, Titonka, Wesley, West Bend, Whittemore Unincorporated Area	7-1-99 10-1-99
Lee / 56 *	Fort Madison, Franklin, Keokuk, Montrose St. Paul..... Donnellson, Houghton, West Point, Unincorporated Area	10-1-91 1-1-93 1-1-95
Linn / 57	Bertram Prairieburg.....	1-1-86 10-1-98
Lucas / 59	Chariton, Derby, Lucas, Russell, Williamson	4-1-98
Lyon / 60	Alvord, Doon, George, Inwood, Lester, Little Rock, Rock Rapids, Unincorporated Area	10-1-96
Mahaska / 62	Barnes City, Beacon, Fremont, Keomah Village, Leighton, New Sharon, Oskaloosa, Rose Hill, University Park, Unincorporated Area Eddyville	4-1-95 10-1-95
Marshall / 64	Liscomb Ferguson, Marshalltown, Melbourne, Rhodes, Saint Anthony	1-1-97 4-1-00
Mills / 65	Emerson, Henderson, Malvern, Tabor ...	1-1-96
Mitchell / 66	Carpenter, Mitchell, Orchard, Osage, Riceville, St. Ansgar, Stacyville McIntire, Unincorporated Area	1-1-95 7-1-95
Monona / 67 *	Blencoe, Castana, Mapleton, Moorhead, Onawa, Rodney, Soldier, Turin, Ute, Whiting, Unincorporated Area	7-1-90
Montgomery /69	Coburg, Elliott, Stanton, Villisca Grant Red Oak, Unincorporated Area	1-1-96 4-1-96 4-1-99
Muscatine / 70	Atalissa, Conesville, Fruitland, Muscatine, Stockton, Wilton Nichols, Unincorporated Area West Liberty	7-1-94 1-1-95 7-1-95
O'Brien / 71	Archer, Calumet, Paullina, Primghar, Sanborn, Sheldon, Sutherland, Unincorporated Area Hartley	1-1-96 7-1-98
Page /73	Blanchard, Braddyville, Coin, College Springs, Essex, Shambaugh, Shenandoah, Yorktown Clarinda, Hepburn, Northboro, Unincorporated Area	1-1-96 7-1-96
Palo Alto / 74	Ayrshire, Curlaw, Cylinder, Graettinger, ... Mallard, Rodman, Ruthven, West Bend, Unincorporated Area	4-1-00
Plymouth / 75	Hinton, Kingsley, Merrill, Oyens, Struble, Westfield	10-1-98

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Polk / 77	Polk City Sheldahl	1-1-86 7-1-87
Pottawattamie / 78	Macedonia, Minden Council Bluffs Avoca, Carson, Carter Lake, Crescent, Hancock, McClelland, Neola, Oakland, Treynor, Underwood, Walnut Unincorporated Area	1-1-89 4-1-90 1-1-95 4-1-95
Scott / 82 *	Bettendorf, Blue Grass, Buffalo, Davenport, Dixon, Donahue, Eldridge, LeClaire, Long Grove, Maysville, McCausland, New Liberty, Panorama Park, Princeton, Walcott, Riverdale, Unincorporated Area Durant	1-1-89 4-1-97
Shelby / 83 *	Defiance, Earling, Elk Horn, Irwin, Portsmouth, Shelby, Tennant, Westphalia Kirkman.....	1-1-98 1-1-99
Sioux / 84	Alton, Boyden, Chatsworth, Granville, ... Hawarden, Hull, Ireton, Matlock, Maurice, Orange City, Sioux Center, Unincorporated Area Hospers, Rock Valley, Sheldon	10-1-95 7-1-96
Story / 85	Ames, Huxley Cambridge, Collins, Colo, Gilbert, Kelley, McCallsburg, Roland, Sheldahl, Slater, Unincorporated Area Nevada, Maxwell, Zearing	1-1-87 7-1-87 1-1-89 10-1-90
Wapello / 90	Agency, Blakesburg, Eddyville, Eldon, .. Kirkville, Ottumwa, Unincorporated Area	7-1-98
Winnebago / 95	Buffalo Center, Forest City, Lake Mills, Leland, Rake, Scarville, Thompson, Unincorporated Area	10-1-99
Winneshek / 96	Decorah Calmar, Castalia, Fort Atkinson, Jackson Junction, Ossian, Ridgeway, Spillville, Unincorporated Area	4-1-91 7-1-91
Woodbury / 97 *	Bronson, Cushing, Merville, Oto, Salix, Sergeant Bluff, Sioux City, Sloan Anthon, Correctionville, Danbury, Hornick, Lawton, Pierson, Smithland, Unincorporated Area	1-1-87 10-1-88
Worth / 98	Fertile, Grafton, Hanlontown, Joice, Kensett, Manly, Northwood Unincorporated Area	1-1-97 7-1-97

* Indicates the county also has the school local option tax

**School Infrastructure Local Option Jurisdictions
(additional countywide tax)**

Black Hawk County / 07	effective 10-1-99	1%
Des Moines County / 29	effective 4-1-99	1%
Emmet County / 32	effective 7-1-99	1%
Lee County / 56	effective 1-1-00	1%
Monona / 67	effective 10-1-99	1%
Scott County /82	effective 7-1-99	1%
Shelby County / 83	effective 1-1-99	1%
Webster County / 94	effective 7-1-99	0.5%
Woodbury County / 97	effective 10-1-98	1%