

# Iowa Tax NEWS

The quarterly newsletter of the Iowa Department of Revenue and Finance

## Enter Social Security Numbers on 1999 Iowa return to avoid delays

Due to privacy and security concerns, the department will not print taxpayers' Social Security Numbers on the return labels on their 1999 Iowa income tax booklets. Social Security Numbers will be omitted from labels on both IA 1040 Long Form Booklets and IA 1040A Short Form Booklets.

While this step provides additional privacy for taxpayers, delays in processing returns may result if the

preparer of the return forgets to write the required Social Security Number(s) in the space(s) provided. Refund checks could be delayed by several weeks.

Taxpayers accustomed to simply affixing the label to the return are urged to **double check to be certain the correct Social Security Numbers are entered on the return.**

## 1999 forms, tax rate schedules available online

Iowa tax forms for 1999, including Iowa individual income tax rate schedules for 1999 and 2000, are now available for download from the department's website.

Each year, thousands of these forms and schedules are requested by telephone and sent out through

the mail. If you have access to the internet, please visit our website before calling to request forms, schedules or publications.

The 1999 and 2000 tax rate schedules are listed with the 1999 Iowa individual income tax forms.

## Seven jurisdictions adopt "regular" local option tax

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

**Butler (12)** – Clarksville, Shell Rock, Unincorporated Area

**Fayette (33)** – Fairbank

**Jefferson (51)** – Batavia, Pleasant Plain, 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 – along with a local option tax map – are available on the department's website at:

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

### *Lee County adopts school local option tax*

Lee County voters have elected to impose the county-wide school infrastructure local option tax effective January 1, 2000, at a rate of 1 percent.

## DEPARTMENT SERVICES

### ONLINE

*Internet Address (URL)*

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

*E-mail*

[iadrf@iadrf.e-mail.com](mailto: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**

## "Doc Fees" charged by automobile dealers exempt

After in-depth review, the department has determined that document fees charged by automobile dealers are exempt from Iowa sales and use tax.

Document Fees ("Doc Fees") are customarily charged by automobile dealerships for the administration of paperwork involved in the sale

and transfer of vehicles to new owners.

Administrative fees are neither personal property nor a taxable service. Further, the fees are not a part of the vehicle being sold. Therefore, Document Fees are not subject to either sales or use tax in Iowa.

## VSP report filing deadline nears

Iowa employers are reminded that the annual withholding agent reconciliation report (VSP) is due February 28, 2000. Employers who cannot meet that deadline will be given an automatic 30-day extension to file. No written request is necessary to receive the extension this year.

This is the last year Iowa employers will be required to attach copies of W-2's and 1099's to the VSP form. Beginning in

2001, the department will obtain needed documents from the IRS, eliminating the need for employers to submit them to the state each year.

### No extension form needed

Our agency does not have an extension form to obtain additional time to file your individual income tax return. If at least 90 percent of your total tax liability is paid by May 1, you will automatically have until October 31, 2000, to file your return.

If this requirement is met, you will pay interest on any tax still due after May 1. However, you will not be charged penalty. If 90 percent is not paid, you will be charged a late filing penalty.

### *Take advantage of electronic filing*

File your Federal and State returns together electronically. Electronic tax filing provides for accurate returns and faster processing. You can also choose to have your refunds deposited directly into your



bank account in as little as three weeks. Refunds from paper-filed returns may take 10 weeks. Contact your tax preparer for more information.

# 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 January 1, 2000.

\* Indicates the county also has the school local option tax

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES	COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Allamakee / 03	Harpers Ferry, Postville, Waterville	1-1-95	Decatur / 27	Davis City, Decatur, Garden Grove,	1-1-97
	Waukon	1-1-96		Grand River, Lamon, Leroy,	
	Lansing, New Albin	7-1-96		Pleasanton, Van Wert	
	Unincorporated Area	10-1-97	Delaware / 28	Colesburg, Delaware, Delhi, Earlville,	10-1-94
Appanoose / 04	Mystic, Plano	7-1-99		Greeley, Manchester, Masonville	
Audubon / 05	Brayton, Gray	1-1-99		Dundee, Dyersville, Hopkinton,	4-1-95
Black Hawk / 07 *	Cedar Falls, Elk Run Heights,	4-1-91		Ryan, Unincorporated Area	
	Evansdale, Hudson, Raymond,			Edgewood	4-1-96
	Waterloo		Des Moines / 29 *	Burlington, Danville, Middletown,	10-1-94
	Dunkerton, Gilbertville, Janesville,	10-1-91		West Burlington	
	La Porte City, Unincorporated Area			Mediapolis, Unincorporated Area	4-1-95
Boone / 08	Berkley, Luther, Pilot Mound	4-1-89	Dickinson / 30	Lake Park, Okoboji, Orleans,	4-1-97
	Boone	7-1-90		Spirit Lake, Superior, Terril	
	Boxholm, Ogden, Sheldahl,	1-1-91		Arnolds Park, Milford, Wahpeton,	1-1-98
	Unincorporated Area			West Okoboji, Unincorporated Area	
	Madrid	7-1-91	Dubuque / 31	Asbury, Balltown, Centralia,	4-1-88
	Fraser	1-1-92		Dubuque, Holy Cross, Sageville,	
	Beaver	1-1-95		Zwingle	
Bremer / 09	Frederika, Sumner, Tripoli	4-1-98		Bankston, Bernard, Epworth, Farley,	7-1-88
Buchanan / 10	Aurora, Lamont, Stanley	10-1-95		Graf, Peosta, Sherrill, Unincorporated	
	Fairbank, Hazleton, Jesup, Winthrop	10-1-98		Area	
Buena Vista / 11	Albert City, Linn Grove, Marathon,	7-1-91		Cascade, Dyersville, Luxemburg,	10-1-89
	Newell, Sioux Rapids, Truesdale			New Vienna, Rickardsville, Worthington	
	Alta, Lakeside, Rembrandt,	10-1-95	Emmet / 32 *	Armstrong, Ringsted	1-1-98
	Storm Lake, Unincorporated Area		Fayette / 33	Arlington, Clermont, Elgin, Hawkeye,	1-1-95
Butler / 12	Allison, Aplington, Aredale, Bristow,	1-1-97		Maynard, Oelwein, Randalia, St. Lucas,	
	Dumont, Greene, New Hartford,			Wadena, Waucoma, Westgate	
	Parkersburg			Fayette, West Union,	7-1-95
	Clarksville, Shell Rock,	1-1-00		Unincorporated Area	
	Unincorporated Area			Fairbank	1-1-00
Cass / 15	Anita, Cumberland, Griswold,	1-1-97	Floyd / 34	Floyd, Marble Rock, Nora Springs,	10-1-96
	Lewis, Marne, Massena, Wiota			Rockford, Rudd	
	Atlantic, Unincorporated Area	10-1-97		Charles City, Colwell	10-1-97
Cerro Gordo / 17	Clear Lake, Dougherty, Mason City,	7-1-92		Unincorporated Area	10-1-98
	Meservey, Plymouth, Rock Falls,		Franklin / 35	Coulter, Dows, Geneva, Hansell,	10-1-95
	Rockwell, Swaledale, Thornton, Ventura			Latimer, Sheffield	
	Unincorporated Area	1-1-93		Hampton, Popejoy, Unincorporated	10-1-96
Cherokee / 18	Aurelia, Cleghorn, Larrabee,	7-1-96		Area	
	Marcus, Meriden, Washta		Fremont / 36	Farragut, Hamburg, Imogene,	1-1-96
	Quimby	1-1-98		Randolph, Riverton, Shenandoah, Sidney,	
Chickasaw / 19	Alta Vista, Bassett, Fredericksburg,	4-1-97		Tabor, Thurman, Unincorporated Area	
	Ionia, Lawler, Nashua, New Hampton,		Grundy / 38	Beaman, Dike, Grundy Center,	1-1-99
	North Washington, Unincorporated Area			Holland, Wellsburg	
Clay / 21	Dickens, Everly, Fostoria,	1-1-99		Morrison, Stout, Unincorporated Area	10-1-99
	Gillett Grove, Greenville, Peterson,		Hancock / 41	Corwith, Crystal Lake, Garner,	1-1-96
	Rossie, Royal, Spencer, Webb,			Goodell, Kanawha, Klemme, Woden	
	Unincorporated Area			Britt	1-1-97
Clayton / 22	McGregor	1-1-90		Unincorporated Area	7-1-98
	Elkader, Garnavillo, Luana,	4-1-94	Hardin / 42	Alden, Buckeye, Eldora, Hubbard,	4-1-96
	Millville, Marquette, Saint Olaf			Iowa Falls, Radcliffe, Steamboat Rock,	
	Elkport, Farmersburg, Garber,	10-1-94		Unincorporated Area	
	Guttenberg, Littleport, Monona, Volga			Ackley, New Providence, Owasa,	1-1-97
	Edgewood, North Buena Vista,	10-1-95		Union, Whitten	
	Strawberry Point, Unincorporated Area		Harrison / 43	Dunlap, Little Sioux, Mondamin,	10-1-97
Clinton / 23	Andover, Calamus, Camanche,	10-1-89		Persia, Pisgah	
	Clinton, Delmar, De Witt, Goose Lake,			Logan, Magnolia, Missouri Valley,	10-1-98
	Grand Mound, Low Moor, Toronto,			Modale, Woodbine	
	Welton, Wheatland		Henry / 44	Coppock, Hillsboro, Mount Pleasant,	10-1-95
	Charlotte, Lost Nation,	1-1-90		Mount Union, New London, Olds,	
	Unincorporated Area			Rome, Salem, Westwood, Winfield	
Crawford / 24	Arion, Aspinwall, Buck Grove,	1-1-99		Wayland, Unincorporated Area	1-1-96
	Charter Oak, Deloit, Denison, Dow City,		Howard / 45	Chester, Cresco, Lime Springs,	1-1-94
	Kiron, Manilla, Ricketts, Schleswig,			Protivin	
	Vail, Westside, Unincorporated Area			Elma, Unincorporated Area	7-1-94
Dallas / 25	Bouton, Minburn, Perry, Redfield	1-1-99		Riceville	1-1-95
			Ida / 47	Galva	4-1-97

**Local Option Sales Tax List continued from page 3**

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Iowa / 48	Ladora, North English, Parnell, Williamsburg Marengo, Millersburg, Victor, Unincorporated Area	4-1-94 4-1-95
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	1-1-97
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

COUNTY / CODE	JURISDICTIONS	EFFECTIVE DATES
Plymouth / 75	Hinton, Kingsley, Merrill, Oyens, Struble, Westfield	10-1-98
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 Story City	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
Winnesheik / 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)**

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