

## INSTRUCTIONS FOR FILING IOWA COMMERCIAL FEED TONNAGE REPORT

Please use the following guideline to prepare your Iowa Commercial Feed Inspection Fee Report. If, after studying the following instructions, you still have questions regarding how to fill out this report in your particular case, please call 515-242-6338 **before** you fill out the report.

### Exempt Customer List

Many filers misunderstand the Exempt Customer List (formerly called the Exempt Buyers List). This is offered by way of clarification.

The State of Iowa requires that the Commercial Feed Inspection Fee be paid directly to the State of Iowa by whoever first distributes the commercial feed or feed ingredient in or into Iowa. You should be aware that the “*Exempt Customer List*” consists only of companies that have applied and been accepted for inclusion on this list. These companies are allowed to **receive** commercial feed products without their supplier paying the Commercial Feed Inspection Fee to the State of Iowa on their behalf, **and** have agreed to be responsible for the payment of these fees directly to the State of Iowa on their own Iowa commercial feed distribution reports. The usual reason for inclusion on this list is to avoid the double taxation on multi-state activity that could result without this exemption. The net effect of this list is that these companies are the only companies **to whom** exempt distributions in Iowa can be claimed (Tons in Column B of page 2). You can access the “Exempt Customer List” at our website at the following location:

<http://idalsdata.org/IowaData/exemptFeedReport.cfm>

If your company is not on this list you have the right to assume that all commercial feed or commercial feed ingredients received by you have had the Iowa Commercial Feed Inspection Fee already paid, if received from a company licensed to distribute commercial feed or feed ingredients in the State of Iowa. A complete list of Iowa Commercial Feed Licensees can be accessed at the IDALS website at the following location:

<http://idalsdata.org/IowaData/feed.cfm>

### Instructions

**Instruction #1:** Please be sure all entries are legible.

#### Page 1 instructions

If you are using the blank report form downloaded from our website you will need to

- Indicate the Reporting Period (period = 1 for January through June activity and period = 2 for July through December activity) and Year for which this report is being filed in the space provided.

- Fill in your companies Iowa Feed Manufacturers License Number in the identification box, to the right of **ID#**-.
- Fill in your company name, address, and ZIP code information. Fill in the Branch Number, Company name, and city location of each of your branches, including the home office location, in the space immediately below the line reading

**“List branch #, name, and city of all your locations covered by this report in the space below.”**

**Filing Method 1:** Custom Mix / Bulk Distributor

If your feed manufacturing business is solely

- manufacturing “Customer Formula Feeds”, i.e. all the feed you manufacture is made to end user specifications, and your billing invoice to the customer lists the feeds constituent components by quantity, or
- distributing bulk products for which another licensee is the guarantor, or
- a combination of only these two activities,
  - **AND** the Iowa Feed Inspection Fee is being paid directly to the State of Iowa by the suppliers of **all** these products
    - Check the box directly below the Name and Address fields next to the statement:

**“CUSTOMER FORMULA FEED ONLY and / or BULK DELIVERY ONLY:.....”**,

NOTE: Do not go on to page 2 as we no longer require that you provide us with your suppliers license number(s) or names.

- Fill out the rest of page 1. Enter 20 in the space provided at the **end** of line e.). \$20 is the minimum due even if there was no net tonnage to report.
- If you file your report after the late fee grace period (August 15<sup>th</sup> for first half reports, and after February 15<sup>th</sup> for second half reports), on Line f.) you must include a late payment penalty. Note that the **minimum** penalty is \$50.
- The fee due from Line e.) plus the late payment penalty from line f.), if applicable, is the total due and should be entered on line g.).
- Please be sure to include a legibly printed contact name and a telephone number where you can be reached if we have questions about the information you are providing. If you are comfortable including an e-mail address that would be helpful as well.

**Filing Method 2:** No activity

If you did not distribute any product into the state of Iowa for the period for which you are filing this report check the box to the left of the statement:

**“NO ACTIVITY: Check here only if you had zero distribution for this period. Remit the minimum fee (plus penalty, if applicable).”**

Fill out the rest of Page 1 as required and file the report and remittance as required. Please be aware that this statement only applies if you engaged in no commercial feed activity in Iowa at all. If you had zero **net** activity only because all your distributions were exempt, this provision does not apply to you.

### **Filing Method 3: Manufacturers of Branded Commercial Feeds and Feed Ingredients**

Please use the following guidelines for filling out the Page 2 “IOWA FEED DISTRIBUTION DETAIL” work sheet. If you have any questions, please call the number referenced above.

At the top of page 2 are spaces for filling in your company license number and name. If your report consists of multiple sheets of paper please fill in these spaces with the relevant information to help us avoid “orphaned” reports on our end should those multiple sheets become separated.

1. You will notice that the format of the form has changed. We now have two separate sections on page two. While the format is different the principles for filling out the form are the same.

Note also that we have added a category code for “Vitamins”. Code number 29 is now “Vitamins” and the category “Other products” is now code number 30.

2. The first section of page 2 is “TOTAL IOWA DISTRIBUTIONS BY CATEGORY” The codes are preprinted on individual lines to the left of the tonnage space and the product type is listed to the right of the tonnage space. In the “Tons distributed” space provided for each category, list the total of all your distributions for the reporting period covered, for each of the general categories listed.

Total the distributions you recorded for all these lines and enter on the “TOTAL DISTRIBUTIONS” line immediately below this first section. Transfer that number to Line a.) on Page 1. Page 1 refers to the front of the form if using a preprinted form or if you duplex printed from our website.

3. After you have finished the first section of Page 2 proceed to the next section titled “EXEMPTIONS”. In the “EXEMPTIONS” section you should list, by category and company,

- a.) Tons of any product you are distributing to a valid “Exempt Customer” who will then be held responsible for paying required fees, OR
- b.) Any product you used in the commercial feed you manufactured that has had the fee paid by the company from whom you received that product.

NOTE: You may not exempt a product both ways. e.g. If you exempted the product received from a supplier for fee paid by supplier, you may not also exempt the distribution of that product or that portion of a resulting manufactured product to an exempt customer.

In **(Col A)** enter on each line the category code of a product you are reporting as exempt on that line. Refer to the first section of page 2 “TOTAL IOWA DISTRIBUTIONS BY CATEGORY” for the correct code to use.

In **(Col B)** enter the total tons of the product type you are exempting to one valid Exempt Customer. If you are exempting the same product to more than one exempt customer you will need to use more than one line with the tonnage for each customer listed separately. If you are exempting more than one product type to a single customer you must use a separate line for each product type as well.

In **(Col C)** you must provide the Iowa Commercial Feed Manufacturer's license number for the "Exempt Customer" to whom you are exempting this specific distribution. A list of exempt customers is available at:

<http://idalsdata.org/IowaData/exemptFeedReport.cfm>

If you have specific questions about the Exempt Customer list you may also call: 515-242-6338

Use **(Col D)** to list the total tons of the product referenced in (Col A) that you are exempting FROM a supplier who has paid the required inspection fees on those tons directly to the State of Iowa. Again, if you have received tons of more than one product from the same supplier, or if you have received the same product exempt from more than one supplier, each instance requires a separate line.

Use **(Col E)** to list the valid Iowa Commercial Feed Manufacturer license number of the supplier for each exemption. These numbers can be found at

<http://idalsdata.org/IowaData/feed.cfm>

When you have finished listing exemptions, return to the "Summary Sheet". Follow the steps on the "Summary Sheet" to finish the report.

Once you have finished filling out the report save it to your computer. You then have 2 filing options. You may print the completed summary page (sign the "Summary Sheet") and all Distribution Detail pages and mail them, along with a remit for the amount due, to:

Iowa Department of Agriculture and Land Stewardship  
Feed Bureau  
502 E 9<sup>th</sup> Street  
Des Moines IA 50319-0051

If you prefer you may print and mail the signed Summary Sheet (we still require a signature sheet along with a check for the amount due). You may then e-mail the complete file to:

[iafeedtonreport@iowaagriculture.gov](mailto:iafeedtonreport@iowaagriculture.gov).

If you do e-mail the report please be sure to identify your company by name and license number either in the body of the e-mail or in the subject line. Late fee will still be determined based on the receipt of your remittance.