



Wisconsin Power & Light Company
an Alliant Energy Company
4902 North Biltmore Lane
Madison, WI 53718

TO: Interstate Power & Light Vendors
FROM: Sarah Bolen, Sr Tax Accountant
DATE: April 2, 2025
SUBJECT: Iowa Direct Pay Permit (3-04-906323)

Office: 1.800.862.6222
www.alliantenergy.com

Interstate Power & Light (IPL), an Alliant Energy company, holds a Direct Pay permit from the Iowa Department of Revenue effective May 1, 2025. Under the Direct Pay program, IPL no longer pays Iowa sales tax to our vendors and is required to use this permit for all purchases in which the permit applies. Any sales tax due on purchases is remitted directly by IPL to the Iowa Department of Revenue.

You should keep a copy of this letter and the attached copy of IPL's Direct Pay permit in your files for reference during any future sales tax audits by the Iowa Department of Revenue.

Please note that per the Direct Pay regulations (Iowa Code 423.36(9)(b)), there are several types of purchases for which the Direct Pay permit does not apply. IPL will pay sales tax to the vendor for those excluded purchases, including: telecommunication services, cable television services, electric water and gas utility services, motor vehicle purchases, parking, hotel and motel charges, and taxable food purchases. In addition, for some purchases IPL may notify the vendor that the Direct Pay Permit does not apply and instruct the vendor to charge sales tax.

IPL will no longer issue Iowa exemption certificates when the Direct Pay permit is used, since the Direct Pay permit replaces all exemption certificates. On our purchase orders, we will continue to use the tax code for purchases excluded from direct pay and for our internal purposes. Please disregard any tax code information for purchases eligible for Direct Pay.

If you have any questions about the Direct Pay program, you may contact the Iowa Department of Revenue at 515-242-6487 or you may call the IPL Tax Department at 608-458-4831.



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Department of Revenue

L0005287450

Iowa Department of Revenue
Registration Services
PO Box 10470
Des Moines, IA 50306-0470



4278 INTERSTATE POWER AND LIGHT CO
4902 N BILTMORE LN STE 1000
MADISON WI 53718-2148

Date: December 19, 2024
Letter ID: L0005287450
IDR ID: 1807205206
Account Type: Sales and Use Consumers
Account ID: 3-04-906323

**3-04-906323**

INTERSTATE POWER AND LIGHT CO is entrusted to collect, report, or remit tax for the state of Iowa at:

4902 N BILTMORE LN STE 1000 MADISON WI 53718-2148

Filing Frequency: Direct Pay - File & Pay Monthly

Use GovConnectIowa to manage your tax accounts, file returns, make payments, and communicate with the Department. Access your account today at govconnect.iowa.gov.

Retain a copy of this letter for your records.

Mary Mosiman
Director



Department of Revenue

Iowa Sales/Use/Excise Tax Exemption Certificate

revenue.iowa.gov

This document is to be completed by a purchaser claiming an exemption from sales/use/excise tax.

Note: To claim an exemption for fuel used to create heat, power, or steam for processing or for fuel used to generate electric current, use Iowa Sales Tax Exemption Certificate, Energy Used in Processing or Agriculture. To claim an exemption of fuel tax paid on motor fuel, special fuel, or electric fuel, use Iowa Fuel Tax Exemption Certificate.

Type of Certificate:Single Purchase ☐ Enter the related invoice/purchase number: _____Blanket Certificate ☒ If blanket is checked, this certificate is valid until revoked or until 12 months elapses with no purchases between the same seller and purchaser.Purchaser legal name: Interstate Power and Light Company

Seller legal name: _____

Doing business as: Alliant Energy

Doing business as: _____

Address: 4902 N Biltmore Ln, Ste 1000

Address: _____

City: Madison State: WI ZIP: 53718

City: _____ State: _____ ZIP: _____

Phone: _____

Purchaser is doing business as:Retailer ☐

Sales/use/excise tax permit number (if required): _____

Retailer car dealer ☐

Enter your DOT number: _____

Governmental agency (including public schools) ☐Wholesaler ☐Farmer ☐Lessor ☐Manufacturer ☐Nonprofit hospital ☐Private nonprofit educational institution ☐Qualifying residential care facility ☐Nonprofit museum ☐Commercial enterprise ☐Nonprofit food bank ☐Other ☒ Utility

If checked, explain general nature of business.

Purchaser is claiming exemption for the following reason:Resale ☐ Leasing ☐ Processing ☐Qualifying farm machinery/equipment ☐Qualifying farm replacement parts ☐Qualifying manufacturing machinery/equipment ☐Research and development equipment ☐Pollution control equipment ☐Recycling equipment ☐Qualifying computer or computer peripheral ☐Qualifying replacement parts/supplies
(manufacturing, research & development, pollution control, recycling, computer) ☐Qualifying computer software, specified digital products and digital services ☐Grain bins and replacement parts ☐Other ☐ _____Direct pay ☒ Permit number required:Permit: 3-04-906323

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this certificate, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature of authorized purchaser: Sarah [Signature]Title: Sr. Tax AccountantDate: May 5, 2025**Seller: Keep this certificate in your files.****Purchaser: Keep a copy of this certificate for your records.****Do not send this certificate to the Iowa Department of Revenue**