

Complete all sections on the form. Incomplete forms or forms submitted without the required documentation may be denied by the Department. See page 3 for instructions.

**All refund claims must be submitted electronically via govconnect.iowa.gov OR mailed to:**

Compliance Services  
Iowa Department of Revenue  
PO Box 10456  
Des Moines IA 50306-0456

Legal name: \_\_\_\_\_

Doing business as: \_\_\_\_\_

Current mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Social Security Number (SSN): \_\_\_\_\_ Federal Employer Identification Number (FEIN): \_\_\_\_\_

**Check the box corresponding to the type of refund you are claiming.**

- |  |  |
|--|--|
| <input type="checkbox"/> Sales tax   | <input type="checkbox"/> Construction equipment excise tax |
| <input type="checkbox"/> Local option sales tax<br>(Complete schedule on page 2)                       | <input type="checkbox"/> Water service excise tax          |
| <input type="checkbox"/> Biodiesel production  | <input type="checkbox"/> Automobile rental excise tax      |
| <input type="checkbox"/> Vehicle fee for new registration (Vehicle Identification Number (VIN): _____) | <input type="checkbox"/> Electric Fuel                     |
| <input type="checkbox"/> State or local hotel and motel excise tax. County Jurisdiction: _____         |  |

**Check the box corresponding to the reason you are claiming a refund, if applicable. See the instructions for required supporting documentation.**

- |   |  |
|---|--|
| <input type="checkbox"/> Rack shelving or conveyor equipment<br>Tax Credit Certificate Number:<br>_____   | <input type="checkbox"/> Services used in new construction   |
| <input type="checkbox"/> Wind or renewable energy<br>Tax Credit Certificate Number:<br>_____  | <input type="checkbox"/> Grain bins  |
| <input type="checkbox"/> Data center  | <input type="checkbox"/> Resale  |
| <input type="checkbox"/> Farm machinery or equipment  | <input type="checkbox"/> Railroad rolling stock  |
| <input type="checkbox"/> Manufacturing machinery or equipment   | <input type="checkbox"/> Nontaxable services   |
| <input type="checkbox"/> Fuel used in processing or implements of husbandry   | <input type="checkbox"/> Computers or computer peripherals   |
| <input type="checkbox"/> Other: Explain in detail the reason(s) a refund is due, including applicable Code section and rule references.<br>Include additional sheets, if necessary. _____<br>_____<br>_____ | <input type="checkbox"/> Iowa Economic Development Authority contract utilities<br>Tax Credit Certificate Number:<br>_____ |

Name: \_\_\_\_\_ FEIN or SSN: \_\_\_\_\_

Claim period: From \_\_\_\_\_ to \_\_\_\_\_ .

Taxpayers may claim refunds up to three years before the date this return is filed with the Department.

**Iowa tax schedule**

| Original Iowa tax paid<br>(no local option sales tax) | Corrected amount | Iowa tax to be refunded |
|---|------------------|-------------------------|
|   |                  |                         |

**Local option sales tax schedule**

Break down the claim by county. Enter the total local option sales tax to be refunded. Include additional sheets, if needed.

| County in which tax<br>was paid | Original tax paid | Corrected amount | Local option sales tax<br>to be refunded |
|---------------------------------|-------------------|------------------|--|
|                                 |                   |                  |  |
|                                 |                   |                  |  |
|                                 |                   |                  |  |
|                                 |                   |                  |  |

**Total:** \_\_\_\_\_

Check this box if you agree to have your refund claim reviewed utilizing a statistical sampling method:.....

More information about statistical sampling in auditing can be found at [tax.iowa.gov](http://tax.iowa.gov).

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this claim, and, to the best of my knowledge and belief, it is true, correct, and complete. I declare that I am authorized to act on behalf of the taxpayer, and will only act within my authority.

Signature must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print name: \_\_\_\_\_ Title (if business): \_\_\_\_\_

Phone: \_\_\_\_\_

**The completed IA 843 Refund Return should be the first page of a submitted claim, followed by all supporting documentation.**

**Note:** If you want to request a refund for tax remitted under a sales and use tax permit, you must file an amended return rather than this form.

**Who may file:**

This form may be filed to claim a refund related to sales, water service excise, vehicle fee for new registration, local option sales, state or local hotel and motel, automobile rental, construction equipment, or biodiesel production (motor fuel), or electric fuel taxes.

The IA 843 may not be used to claim a refund of withholding tax. Employers must file an amended withholding quarterly return to claim a withholding tax refund.

Individuals must file IA 1040 or IA 1040X, as appropriate, to request a refund of Iowa income tax withheld.

**Individuals:** Must provide your Social Security Number.

**Sole proprietors:** Must provide a Social Security Number and a Federal Employer Identification Number, if applicable.

**Partnerships and corporations:** Must provide your Federal Employer Identification Number.

**Local Hotel and Motel Jurisdiction:** More information about local option jurisdictions is available at [tax.iowa.gov](http://tax.iowa.gov) in the Iowa Local Option Tax Information section.

**Who must sign:**

If a claim is filed for a corporation, the claim must be signed either by an officer or by another authorized representative of the corporation. If an attorney or agent is filing the claim on behalf of the claimant, a power of attorney (original) authorizing the attorney or agent to sign must be submitted with the claim. A power of attorney should clearly identify who is to receive the refund check and where it should be mailed.

**Provide the following required supporting documentation:**

**Sales tax, water service, state or local hotel and motel, construction equipment, electric fuel, and automobile rental:** Provide copies of the invoices, exemption certificates, credit memos, and any other supporting documentation applicable.

**Vehicle fee for new registration:** Copies of the original bill of sale, the title, the registration showing the fee was paid, and any additional supporting information. Note: The vehicle identification number (VIN) must be entered on the first page of this claim.

**Local option sales tax:** Copies of all invoices verifying that local option sales tax has been paid.

**Biodiesel production:** The number of biodiesel gallons produced during each quarter.

**Rack shelving or conveyor equipment:** A tax credit certificate number.

**Fuel used in processing or implements of husbandry:** An energy study to determine the exempt percentage, copies of all invoices, and a schedule of energy used. Explain how the equipment using the fuel is used in processing or an implement of husbandry and describe the tangible personal property to be sold at retail.

**Farm and processing machinery and equipment:** Copies of all invoices. Explain how each item is used directly and primarily in agricultural production or in processing.

**Computers and computer peripherals:** Copies of all invoices. Explain how they are used in processing or storing data and describe your type of business or occupation.

**Wind and renewable energy:** Tax credit certificate number and copies of all invoices.

**Iowa Economic Development Authority contract utilities:** Tax credit certificate number

**Data center:** An affidavit and copies of all invoices.

**Where is my sales tax refund?**

Call 515-725-1104

**Questions?**

Phone: 515-281-3114 or 800-367-3388  
8:00 a.m. – 4:30 p.m. CT

Email: [idr@iowa.gov](mailto:idr@iowa.gov)