

Sales, Excise, and Local Option Tax



Department of Revenue -

revenue.iowa.gov

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:

Alcohol & Tax Compliance Division lowa 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):			
Email address of contact person:				
Check the box corresponding to the type of	refund you are claiming.			
☐ Sales tax/Local option sales tax	☐ Water service excise tax	☐ Water service excise tax		
☐ Biodiesel production	☐ Automobile rental excise tax	☐ Automobile rental excise tax		
☐ Construction equipment excise tax	☐ Electric fuel	☐ Electric fuel		
☐ Vehicle fee for new registration (Vehicle Identity	tification Number (VIN)):			
☐ State or local hotel and motel excise tax. Cou	unty Jurisdiction:			
Check the box corresponding to the reason y for required supporting documentation.	you are claiming a refund, if applicable	. See the instructions		
☐ Rack shelving or conveyor equipment	☐ Grain bins			
Tax Credit Certificate Number:	□ Resale			
	□ Railroad rolling stock			
☐ Wind or renewable energy	☐ Nontaxable services			
Tax Credit Certificate Number:	☐ Computers or computer per	☐ Computers or computer peripherals		
□ Data center	□ Iowa Economic Developme utilities	nt Authority contract		
☐ Farm machinery or equipment	Tax Credit Certificate Numb	per:		
☐ Manufacturing machinery or equipment				
☐ Fuel used in processing or in implements of husbandry	☐ Other:			
☐ Services used in new construction				

references. For some exemptions, exempt manner. For those refund reference the exemption criteria defined refund being denied. Include additional criteria defined refund being denied.	requests, you must d in the lowa Code.	provide an explanat Failure to provide s	ion on how the item(s) purchased
Totalia boilig dolliou. Illoiduo duditi	onar oncoto, ii noca	ou.	
Name:			
FEIN or SSN:			
Claim period: From	To		
lowa Code section 423.47 allows refu or one year after the tax payment was			after the tax payment became due,
lowa tax schedule			
State Tax Refund Requested	Local Option Sales Tax (LOST) Refund Requested		Total Defined Democrated
State Tax Neturia Nequested	*Complete LOST schedule below		Total Refund Requested
Break down the claim by county. Enter needed. For more information as to w revenue.iowa.gov.	hich county your sa	le(s) took place in,	
County in which local option tax was paid		Loca	i option tax requested
Check this box if you agree to have yo	our refund claim rev	iewed utilizing a sta	atistical sampling method:□
I, the undersigned, declare under per the best of my knowledge and belief, i of the taxpayer, and will act only withi	t is true, correct, an		
Signature must be signed by hand or are not accepted. Incomplete forms on Department.		-	
Signature:			Date:
Print name:	Title (if business):		

Required: Explain in detail the reason(s) a refund is requested, including applicable lowa Code section and rule

Phone:

The completed IA 843 Refund Return should be the first page of a submitted claim, followed by all supporting documentation. Incomplete forms or forms submitted without the required documentation may be denied by the Department.

**Note:** If you want to request a refund for tax reported and paid on your sales and use tax permit, you must file an amended return.

## Tax types applicable to this form:

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, 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 lowa Withholding Quarterly Tax Return (44-095) to claim a withholding tax refund.

Individuals must file the IA 1040 Individual Income Tax Return (41-001) to request a refund of Iowa income tax withheld.

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

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

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

**Local Hotel and Motel Jurisdiction**: More information about local option jurisdictions is available at <u>revenue.iowa.gov</u> in the lowa Local Option Tax Information section.

## Who must sign:

If a claim is filed for a corporation or other organization, the claim must be signed by an officer or by another authorized representative of the organization. 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 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:** 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.

Farm and processing machinery and equipment: Copies of all invoices.

Computers and computer peripherals: Copies of all invoices. As of January 1, 2024, the purchase of computers and computer peripherals by insurance companies, financial institutions, or commercial enterprises for use in processing or the storage of data or information is no longer exempt from sales and use tax.

Wind and renewable energy: Tax credit certificate number(s) and copies of all invoices.

lowa Economic Development Authority contract utilities: Tax credit certificate number(s).

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

**Statistical Sampling:** A statistical sampling method may be utilized by the Department, with the taxpayer's consent, in cases where a large number of invoices are submitted for refund.

## Questions?

Phone: 515-281-3114 or 800-367-3388

8:00 a.m. - 4:30 p.m. CT

Email: idr@iowa.gov