



Department of Revenue

IA 843 Refund Return
Sales, Excise, and Local Option Tax

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
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): _____

Email address of contact person: _____

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

- Checkboxes for Sales tax/Local option sales tax, Biodiesel production, Construction equipment excise tax, Vehicle fee for new registration (VIN), State or local hotel and motel excise tax, Water service excise tax, Automobile rental excise tax, Electric fuel.

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

- Checkboxes for Rack shelving or conveyor equipment, Wind or renewable energy, Data center, Farm machinery or equipment, Manufacturing machinery or equipment, Fuel used in processing or in implements of husbandry, Services used in new construction, Grain bins, Resale, Railroad rolling stock, Nontaxable services, Computers or computer peripherals, Iowa Economic Development Authority contract utilities, Other.

Name: _____ FEIN or SSN: _____

Claim period: From _____ **To** _____

Required: Explain in detail the reason(s) a refund is requested, including applicable Iowa Code section and rule references. For some exemptions, in order to qualify for a refund, the item(s) purchased must be used in an exempt manner. For those refund requests, you must provide an explanation on how the item(s) purchased meet the exemption criteria defined in the Iowa Code. Failure to provide sufficient details may result in your refund being denied. Include additional sheets, if needed. _____

Iowa Code section 423.47 allows refund claims to be filed within three years after the tax payment became due, or one year after the tax payment was made, whichever is later.

Iowa tax schedule

State Tax Refund Requested	Local Option Sales Tax (LOST) Refund Requested *Complete LOST schedule below	Total Refund Requested

Local option tax schedule

Break down the claim by county. Enter the total local option tax to be refunded. Include additional sheets if needed. For more information as to which county your sale(s) took place in, see the Sales Tax Mapper tool at revenue.iowa.gov.

County in which local option tax was paid	Local option tax requested

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

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 act only 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. Incomplete forms or forms submitted without the required documentation may be denied by the Department.

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. 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 Iowa 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 revenue.iowa.gov in the Iowa 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.

Iowa 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