

# **Iowa Contractor's Statement**

Department of Revenue						reve	nue.iowa.gov	
This statement is for use by entities listed in Iowa Code sections 423.4(1), 423.4(6), and Iowa Administrative Code rule 701–278.1. This form must be presented to the project sponsor so they may file for a sales or use tax refund in accordance with Iowa Code section 423.4 or Iowa Administrative Code chapter 701–278.  Contractor's name:				Is your contract written? No □ Yes □ Date signed//				
Address:								
	State:ZIP:			Address:				
lowa sales or use tax permit number (if any):			City	<i>'</i> :	State: ZIP:			
SSN or FEIN:			If th	ne contract is not directly				
Project description (including location	on):			tract directly with?				
A Name, city, and state of supplier	B Type of building material, supply, equipment, or service	C Purchase price (not including tax)	D Amount of Iowa sales/use tax	E Name, tax period, and lowa permit number under wh remitted to the Sta	nich the tax was	F Amount of lowa local option tax	G County number where lowa local option tax was paid	
Total (provide the totals for column I, the undersigned, declare under per is true, correct, and complete. I declare the contract of the contr	nalties of perjury or are that I am author	ized to act on	behalf of the	taxpayer, and will act only w	vithin my authority.			
Signature:				Date:				
Title:								

This Contractor's Statement must be prepared and sworn to by each general contractor, special contractor, or subcontractor who fulfills a contract or subcontract pertaining to a project that is sponsored by agencies or instrumentalities of tribal, federal, state, county, municipal governments, private a nonprofit educational institutions, nonprofit museums, businesses in economic development areas, rural water districts, qualifying county and district fairs, or nonprofit lowa affiliate of a nonprofit international organization whose primary activity is the promotion of construction, remodeling, or rehabilitation of one-family or two-family dwellings for low-income families, or other entities as listed in lowa Code sections 423.4(1)(a)–423.4(1)(c), 423.4(6)(b), and lowa Administrative Code rule 701–278.1. Upon completion of the contract, this form must be presented to that sponsor so they may file for a sales or use tax refund in accordance with lowa Code section 423.4 or lowa Administrative Code chapter 701–278.

The Iowa Department of Revenue may require additional information.

#### Contractor:

Forward this statement to the sponsor (governmental unit, private nonprofit educational institution, etc.). Do not send to the lowa Department of Revenue.

### Sponsor:

This statement must be attached to the Construction Contract Claim for Refund (35-003). Both forms must be filed before the Department can process your claim. **File using this form.** The claim for refund must be filed within one year of the final settlement date of the contract or within the time limitation described in Iowa Administrative Code 701–278.1(3).

Columns A through E must be completed. If local option sales tax was paid on the purchase price, complete columns A through G.

# A. Name, city, and state of supplier

Enter "out of stock" or "inventory" in Column A for materials that the contractor has manufactured or has in inventory, making the contractor the material supplier.

# B. Type of building material, supply, equipment, or service

Only list building materials, supplies, equipment, or services that are completely consumed in the performance of the contract. The property must become public property or the property of an exempt entity upon completion of the project. Be specific. See Iowa Administrative Code rule 701—219.3 for information on building materials, supplies, and equipment.

# C. Purchase price

Enter the cost of materials shown in column B. Do not include transportation charges, delivery charges, or hauling charges. Do not include sales and use tax or local option sales tax in column C.

### **Iowa Contractor's Statement Instructions**

#### D. Amount of lowa sales or use tax

Compute the purchase price recorded in Column C. Do not include local option sales tax in Column D. Invoices may be requested to verify amounts.

#### E. Who remitted the tax?

Enter the name, tax period, and lowa sales and use tax permit number under which the tax was remitted to the State of Iowa. If no Iowa tax was paid, explain why. If tax was paid to another state, provide the name of that state.

## F. Amount of lowa local option tax

In addition to Iowa sales and use tax in Column D, purchases may be subject to Iowa local option sales tax. Enter the amount of Iowa local option sales tax in column F. Do not include local option sales tax in Column D.

## G. County number where lowa local option tax was paid

Enter the number of the county for which local option sales tax was paid. See the list below.

#### IOWA COUNTIES AND COUNTY NUMBERS

IOWA GOOMTIEG AND GOOMTT NOMBERG							
01-Adair	26-Davis	51-Jefferson	76-Pocahontas				
02-Adams	27-Decatur	52-Johnson	77-Polk				
03-Allamakee	28-Delaware	53-Jones	78-Pottawattamie				
04-Appanoose	29-Des Moines	54-Keokuk	79-Poweshiek				
05-Audubon	30-Dickinson	55-Kossuth	80-Ringgold				
06-Benton	31-Dubuque	56-Lee	81-Sac				
07-Black Hawk	32-Emmet	57-Linn	82-Scott				
08-Boone	33-Fayette	58-Louisa	83-Shelby				
09-Bremer	34-Floyd	59-Lucas	84-Sioux				
10-Buchanan	35-Franklin	60-Lyon	85-Story				
11-Buena Vista	36-Fremont	61-Madison	86-Tama				
12-Butler	37-Greene	62-Mahaska	87-Taylor				
13-Calhoun	38-Grundy	63-Marion	88-Union				
14-Carroll	39-Guthrie	64-Marshall	89-Van Buren				
15-Cass	40-Hamilton	65-Mills	90-Wapello				
16-Cedar	41-Hancock	66-Mitchell	91-Warren				
17-Cerro Gordo	42-Hardin	67-Monona	92-Washington				
18-Cherokee	43-Harrison	68-Monroe	93-Wayne				
19-Chickasaw	44-Henry	69-Montgomery	94-Webster				
20-Clarke	45-Howard	70-Muscatine	95-Winnebago				
21-Clay	46-Humboldt	71-O'Brien	96-Winneshiek				
22-Clayton	47-lda	72-Osceola	97-Woodbury				
23-Clinton	48-lowa	73-Page	98-Worth				
24-Crawford	49-Jackson	74-Palo Alto	99-Wright				
25-Dallas	50-Jasper	75-Plymouth					