



Department of Revenue

Iowa Contractor's Statement

revenue.iowa.gov

Contractor's name: _____

Is your contract written? No Yes Date signed ____/____/____

Address: _____

Name of designated exempt entity: _____

City: _____ State: _____ ZIP: _____

Iowa sales or use tax permit number (if any): _____

Address: _____

SSN or FEIN: _____

City: _____ State: _____ ZIP: _____

Project description: _____

If the contract is not directly with the above name, who is your contract directly with? _____

A Name, city, and state of supplier	B Type of building material, supply, equipment, or service	C Purchase price	D Amount of Iowa sales/use tax	E Name, tax period, and Iowa permit number under which the tax was remitted to the State of Iowa	F Amount of Iowa local option tax	G County number where Iowa local option tax was paid
Total (provide the totals for columns C, D and F)						

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

Signature: _____ Date: _____

Title: _____

Iowa Contractor's Statement Instructions

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 the tribal, federal, state, county, municipal governments, private nonprofit educational institutions, nonprofit museums, businesses in economic development areas, rural water districts, qualifying county and district fairs, or Habitat for Humanity. Upon completion of the contract, this form must be presented to that sponsor so they may file for a tax refund in accordance with Iowa Code section 423.4.

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 it to the Iowa 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.

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 or local option sales tax in column C.

D. Amount of Iowa sales / 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 Iowa 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 the state.

F. Amount of Iowa 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 Iowa local option 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

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-Ida	72-Osceola	97-Woodbury
23-Clinton	48-Iowa	73-Page	98-Worth
24-Crawford	49-Jackson	74-Palo Alto	99-Wright
25-Dallas	50-Jasper	75-Plymouth	