IOWA
Department of Revenue

Iowa Non-Permit Use Tax Return

revenue.iowa.gov

Iowa Code section 423.5 imposes a use tax when a taxable product is used in Iowa but sales tax was not collected. Use this form to report use tax.

File this return online at govconnect.iowa.gov or mail the completed return to: Sales/Use Tax Processing, Iowa Department of Revenue, P.O. Box 10412, Des Moines, IA, 50306-0412

Current permit holders: Do not file this return if you have a permanent Iowa sales and use tax permit. Instead, report use tax on your sales and use tax return, or register for a sales and use tax permit if you regularly owe use tax. You may file this return to make a use tax payment as an individual taxpayer, separate from your permit taxes.

Legal name:_____ Doing business as: _____

Mailing address: _____

City: _____ State: _____ ZIP:_____

Phone:_____ Email: _____

Social Security Number (Individual)..... | | | | | | | | | |

Federal Employer Identification Number..... | | | | | | | | | |

1. Enter the total amount of taxable purchases of tangible personal property and services bought for your use or consumption in Iowa, on which you paid no Iowa tax or tax to another state. This amount should not include exempt purchases, such as purchases of items that will be resold or that will be incorporated into another item for resale.

   Total taxable purchases ..... $ | | | | | | | .00

2. Use tax due: multiply line 1 by 6% (.06) ..... $ | | | | | | | .00

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this return, 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.

Printed Name: _____

Signature: _____ Date:_____

Title:_____ Phone:_____

Questions? Email: idr@iowa.gov or call: 515-281-3114 / 800-367-3388

Make checks payable to: Iowa Department of Revenue

Note: When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.

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