

This form is to be completed by an energy purchaser that will use energy in a manner that does not qualify for the residential energy exemption from Iowa sales tax. This form must be signed by an authorized owner, partner, or corporate officer.

Purchaser legal name: _____ Seller legal name: _____

Doing business as: _____ Doing business as: _____

Address: _____ Address: _____

City: _____ State: _____ ZIP: _____ City: _____ State: _____ ZIP: _____

General nature of business: _____

Phone number: _____

Email: _____

Energy purchased: Electricity Gas Other (specify): _____

Taxable energy is used for (specify): _____

Percentage used not qualifying for the residential energy exemption from Iowa sales tax: _____%

Meter number: _____ Utility account number: _____

If fuel is not metered, include an explanation of the method of purchase and storage.

Residential energy is exempt from Iowa state sales tax, but remains subject to any applicable local option sales tax. Residential energy includes metered electricity, metered natural gas, propane, heating fuel, and kerosene. Energy billed to a residence is taxable when used for non-residential purposes, such as a business conducted in a residence.

Separate meters for residential and non-residential use are ideal; however, a separate meter for non-residential use is not practical in some cases. If it is impractical to separately meter and bill the energy, complete this form and give it to your energy supplier. Your supplier will require an updated form at least every three years and will need documentation showing how the energy is used.

Supporting documentation:

Documentation must be included with this certificate in order for a seller to accept the certificate. The documentation must be specific when listing taxable uses.

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

Signature: _____

Title: _____ Date: _____

Seller: Keep this certificate in your files.
Purchaser: Keep a copy of this certificate for your records.
Do not send to the Iowa Department of Revenue.