

IMPORTANT: You must file even if you had no activity. If you have no tax to report, enter zeros on Lines 5, 9, and 18.

**Lines 1 through 18: Entering Amounts.** Enter dollars and cents. The two boxes to the right of the decimal (".") are for cents. Do not enter any punctuation or symbols (for example "," or "\$").

**Line 1: Gross Sales.** Enter your total gross sales for the period. Gross sales include both taxable and exempt sales. Do not include the tax collected in the gross sales amount. If you are a seller with physical or economic nexus in Iowa, use Line 1. If you are a seller that does not have nexus but you collected tax from your customers, use Line 8. Learn more about Iowa sales tax nexus at [revenue.iowa.gov](http://revenue.iowa.gov).

**Line 2: Goods Consumed.** Enter your goods consumed for the period. Goods consumed are items you originally purchased tax-free for direct resale or for incorporation into a product for resale, but instead were used by you. The amount is the original cost paid by you to your supplier. Goods consumed do not include items subject to use tax. You must report those items in Section B, Line 7.

**Line 4: Exemptions.** Enter your total exemptions for the period for sales subject to sales tax. Exemptions apply only to sales made to customers included on Line 1, on which sales tax was not charged.

#### Exemption Worksheet

- a. Interstate Commerce. Sales where delivery occurred outside Iowa ..... \$ \_\_\_\_\_
- b. New Construction. Sales of services performed on or in connection with new construction, reconstruction, alteration, expansion, or remodeling of a building or structure ..... \$ \_\_\_\_\_
- c. Manufacturing. Machinery and Equipment. Sales of qualifying machinery and equipment directly and primarily used in processing by a manufacturer ..... \$ \_\_\_\_\_
- d. Computers and Computer Peripherals. Sales of qualifying computers and computer peripherals directly and primarily used in processing by a manufacturer ..... \$ \_\_\_\_\_
- e. Resale. Sales of items or taxable services that will be resold ..... \$ \_\_\_\_\_
- f. Processing. Sales of items that will be incorporated into another item for resale ..... \$ \_\_\_\_\_
- g. Residential Utility. Sales of metered gas, electricity, and fuel used as energy in residential dwellings. This only applies to sellers of qualifying utilities. ..... \$ \_\_\_\_\_
- h. Sales Tax Holiday. Qualified clothing and footwear sales made during the first Friday and Saturday of August ..... \$ \_\_\_\_\_
- i. Other. Any exempt sales listed above (including government). Briefly describe in the space next to "Other". You may include a separate sheet of paper if needed. ..... \$ \_\_\_\_\_
- j. Total Exemptions. Add lines a-i ..... \$ \_\_\_\_\_

**Line 7: Taxable Purchases.** Enter your total purchases from transactions where tax was not collected by the seller. Do not include any sales reported on Line 1 or Line 8.

**Line 8: Sales Subject to Use Tax.** Enter sales you made as the seller on transactions not subject to sales tax.

**Line 11: Total Local Option Sales Tax.** Enter the total amount of local option sales tax from Section E.

**Line 14: Overpayment Credits or Previous Payment Made.** If you overpaid on a previous return and had the overpayment carried forward to this return, enter it here.

**Line 16: Penalty.** Penalties can only be waived under limited circumstances, as described in Iowa Code section 421.27. A penalty of 75% will be added to the tax due for willful failure to file a return or for filing with intent to evade tax. Learn more about penalties or submit a Penalty Waiver Request form at [revenue.iowa.gov](http://revenue.iowa.gov).

**Line 17: Interest.** Any fraction of a month is considered as a full month. Interest accrues on the unpaid tax from the due date of the return. Check [revenue.iowa.gov](http://revenue.iowa.gov) for current rates. Interest cannot be waived.

**Line 19: Overpayment.** A refund check will be mailed to the address on file. If a carry forward is elected, you will need to report that figure on your next return as an overpayment on Line 14.

**Section E:** Enter taxable sales subject to local option sales tax by county. Not all jurisdictions have a local option sales tax. To check our local option lists, go to the Department's website at [revenue.iowa.gov](http://revenue.iowa.gov).

**How to file:** File this return online through GovConnectIowa at [govconnect.iowa.gov](http://govconnect.iowa.gov). You must request and be granted permission before filing by mail.

**Mail to:** Sales/Use Tax Processing, Iowa Department of Revenue, PO Box 10412, Des Moines, IA 50306-0412

**Questions?** 515-281-3114, 800-367-3388, or [idr@iowa.gov](mailto:idr@iowa.gov)



Permit number: \_\_\_\_\_


Period ending (MMDDYY): \_\_\_\_\_



Legal name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**Section A – Sales tax**

1. Gross sales .....	1.	_____	_____	_____	_____	_____	_____
2. Goods consumed.....	2.	_____	_____	_____	_____	_____	_____
3. Total. Add lines 1 and 2.....	3.	_____	_____	_____	_____	_____	_____
4. Exemptions .....	4.	_____	_____	_____	_____	_____	_____
5. Taxable amount. Subtract line 4 from line 3 .....	5.	_____	_____	_____	_____	_____	_____
6. State sales tax. Multiply line 5 by 6% (.06).....	6.	_____	_____	_____	_____	_____	_____

**Section B – Use tax**

7. Taxable purchases .....	7.	_____	_____	_____	_____	_____	_____
8. Sales subject to use tax.....	8.	_____	_____	_____	_____	_____	_____
9. Taxable amount. Add lines 7 and 8 .....	9.	_____	_____	_____	_____	_____	_____
10. Use tax. Multiply line 9 by 6% (.06) .....	10.	_____	_____	_____	_____	_____	_____

**Section C – Local option sales tax and 911 surcharge**

11. Total local option sales tax. Total from Section E.....	11.	_____	_____	_____	_____	_____	_____
12. 911 surcharge: Number of transactions: _____ x .49 = .....	12.	_____	_____	_____	_____	_____	_____

**Section D – Total amount due**

13. Total tax. Add lines 6, 10, 11, and 12 .....	13.	_____	_____	_____	_____	_____	_____
14. Overpayment credits.....	14.	_____	_____	_____	_____	_____	_____
15. Balance. Subtract line 14 from line 13.....	15.	_____	_____	_____	_____	_____	_____
16. Penalty (if applicable) .....	16.	_____	_____	_____	_____	_____	_____
17. Interest (if applicable) .....	17.	_____	_____	_____	_____	_____	_____
18. Total amount due. Add lines 15, 16, and 17 .....	18.	_____	_____	_____	_____	_____	_____
19. Overpayment. If line 18 results in a negative number, indicate whether the overpayment should be refunded or carried forward to the next period. You may only check "Carry forward" if you file this return on time.							

Refund  Carry forward 

**Make a check payable to:** Iowa Department of Revenue. Write your permit number on the check and the period you are paying. When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction. Paying by check will result in a 5% penalty if you are required to pay electronically. Your USPS postmark date will be used as your payment date.

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: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Email (optional): \_\_\_\_\_



## Section E – Enter your taxable sales amount subject to local option sales tax by county.

COUNTY NAME	Co. No.	TAXABLE SALES
Adair	01	
Adams	02	
Allamakee	03	
Appanoose	04	
Audubon	05	
Benton	06	
Black Hawk	07	
Boone	08	
Bremer	09	
Buchanan	10	
Buena Vista	11	
Butler	12	
Calhoun	13	
Carroll	14	
Cass	15	
Cedar	16	
Cerro Gordo	17	
Cherokee	18	
Chickasaw	19	
Clarke	20	
Clay	21	
Clayton	22	
Clinton	23	
Crawford	24	
Dallas	25	
Davis	26	
Decatur	27	
Delaware	28	
Des Moines	29	
Dickinson	30	
Dubuque	31	
Emmet	32	
Fayette	33	
Floyd	34	
Franklin	35	

COUNTY NAME	Co. No.	TAXABLE SALES
Fremont	36	
Greene	37	
Grundy	38	
Guthrie	39	
Hamilton	40	
Hancock	41	
Hardin	42	
Harrison	43	
Henry	44	
Howard	45	
Humboldt	46	
Ida	47	
Iowa	48	
Jackson	49	
Jasper	50	
Jefferson	51	
Johnson	52	
Jones	53	
Keokuk	54	
Kossuth	55	
Lee	56	
Linn	57	
Louisa	58	
Lucas	59	
Lyon	60	
Madison	61	
Mahaska	62	
Marion	63	
Marshall	64	
Mills	65	
Mitchell	66	
Monona	67	
Monroe	68	
Montgomery	69	
Muscatine	70	

COUNTY NAME	Co. No.	TAXABLE SALES
O'Brien	71	
Osceola	72	
Page	73	
Palo Alto	74	
Plymouth	75	
Pocahontas	76	
Polk	77	
Pottawattamie	78	
Poweshiek	79	
Ringgold	80	
Sac	81	
Scott	82	
Shelby	83	
Sioux	84	
Story	85	
Tama	86	
Taylor	87	
Union	88	
Van Buren	89	
Wapello	90	
Warren	91	
Washington	92	
Wayne	93	
Webster	94	
Winnebago	95	
Winneshiek	96	
Woodbury	97	
Worth	98	
Wright	99	

**Total sales (subject to local option sales tax) \_\_\_\_\_**

**Total local option sales tax**  
(Multiply total sales by 0.01)  
**Enter on line 11, Section C: \_\_\_\_\_**



\*2232028039999\*