

IMPORTANT: You must file even if you had no activity. If you have no tax to report, put 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 gross sales subject to sales tax for the period. Do not include tax collected on taxable sales. If you are a seller with physical or economic nexus with 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.

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. Those items should be reported in Section B, Line 7.

Line 4: Exemptions. Enter your total exemptions for the period for sales subject to sales tax. Exemptions apply to sales 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 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 made not in the previous categories. Describe briefly in the space next to "Other". A separate sheet of paper may be included. (including Government)...\$
j. Total Exemptions. Add lines a-i...\$

Line 7: Taxable Purchases. Enter your total purchases on 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. 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.

Line 17: Interest. Any fraction of a month is considered as a whole month. Interest accrues on the unpaid tax from the due date of the return. Check revenue.iowa.gov for 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 the taxable sales subject to local option sales tax by county. Not all counties and cities have local option tax. To check our local option lists, go to the Department's website at revenue.iowa.gov.

How to file: File this return online through GovConnectIowa at revenue.iowa.gov or 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



Permit number:

Grid for permit number

Period ending (MMDDYY):

Grid for period ending

Legal name:

Address:

City:

State:

ZIP:

Section A - Sales tax

Table with 6 rows for sales tax calculations: Gross sales, Goods consumed, Total, Exemptions, Taxable amount, State sales tax.

Section B - Use tax

Table with 4 rows for use tax calculations: Taxable purchases, Sales subject to use tax, Taxable amount, Use tax.

Section C - Local option sales tax and 911 surcharge

Table with 2 rows for local option sales tax and 911 surcharge.

Section D - Total amount due

Table with 6 rows for total amount due calculations: Total tax, Overpayment credits, Balance, Penalty, Interest, Total amount due, Overpayment.

Refund []

Carry forward []

Make a check payable to: Iowa Department of Revenue. Write your permit number on the check. 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 may result in a 5% penalty if you are required to pay electronically.

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.

Signature:

Phone:

Date:

Email (optional):



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Section E – Taxable sales subject to local option sales tax by county

COUNTY NAME	Co. No.	TAXABLE SALES	COUNTY NAME	Co. No.	TAXABLE SALES	COUNTY NAME	Co. No.	TAXABLE SALES
Adair	01		Fremont	36		O'Brien	71	
Adams	02		Greene	37		Osceola	72	
Allamakee	03		Grundy	38		Page	73	
Appanoose	04		Guthrie	39		Palo Alto	74	
Audubon	05		Hamilton	40		Plymouth	75	
Benton	06		Hancock	41		Pocahontas	76	
Black Hawk	07		Hardin	42		Polk	77	
Boone	08		Harrison	43		Pottawattamie	78	
Bremer	09		Henry	44		Poweshiek	79	
Buchanan	10		Howard	45		Ringgold	80	
Buena Vista	11		Humboldt	46		Sac	81	
Butler	12		Ida	47		Scott	82	
Calhoun	13		Iowa	48		Shelby	83	
Carroll	14		Jackson	49		Sioux	84	
Cass	15		Jasper	50		Story	85	
Cedar	16		Jefferson	51		Tama	86	
Cerro Gordo	17		Johnson	52		Taylor	87	
Cherokee	18		Jones	53		Union	88	
Chickasaw	19		Keokuk	54		Van Buren	89	
Clarke	20		Kossuth	55		Wapello	90	
Clay	21		Lee	56		Warren	91	
Clayton	22		Linn	57		Washington	92	
Clinton	23		Louisa	58		Wayne	93	
Crawford	24		Lucas	59		Webster	94	
Dallas	25		Lyon	60		Winnebago	95	
Davis	26		Madison	61		Winneshiek	96	
Decatur	27		Mahaska	62		Woodbury	97	
Delaware	28		Marion	63		Worth	98	
Des Moines	29		Marshall	64		Wright	99	
Dickinson	30		Mills	65				
Dubuque	31		Mitchell	66				
Emmet	32		Monona	67				
Fayette	33		Monroe	68				
Floyd	34		Montgomery	69				
Franklin	35		Muscatine	70				

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: _____

