



This report is required for all web search portal and data center businesses that wish to claim an exemption or refund of Iowa sales and use tax under Iowa Code section 423.3(92), (93), or (95). Such businesses must register with the department using 78-013 Web Search Portal/Data Center Registration, invest at least \$200 million in an Iowa physical location within the first six years of operation, and meet other statutory requirements. A business that fails to timely file this report on or prior to January 31 of the applicable year is not eligible to claim an exemption or refund under Iowa Code section 423.3(92), (93), or (95).

**SECTION 1: Business Information**

**Legal Name of Entity:** Enter the legal name of the entity registered with Iowa.

Legal name: \_\_\_\_\_ Doing business as name (optional): \_\_\_\_\_

Federal Employer Identification Number (FEIN): \_\_\_\_\_

**Data Center Physical Location Address:** Provide the location registered with Iowa here. If multiple locations, submit a separate report for each location.

Attention: \_\_\_\_\_

Location address: \_\_\_\_\_

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

**SECTION 2: Backup Power Generation Fuel**

Enter information on the total backup power generation fuel that was purchased during the calendar year by the business for use in computers and equipment that are necessary for the maintenance and operation of the web search portal or data center business. Report the actual amounts, including cents. If this location purchased more than one type of backup power generation fuel or purchased from more than one seller, provide this information on additional pages and include with this report.

Type of backup power generation fuel (for example, diesel fuel): \_\_\_\_\_

Total annual amount of fuel purchased. Include units (for example, gallons): \_\_\_\_\_

Total annual sales price of fuel purchased. Do not include tax: \_\_\_\_\_

Total annual state sales tax paid. Do not include local option sales tax: \_\_\_\_\_

**Seller Information:**

Name: \_\_\_\_\_

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

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

**SECTION 3: Electricity**

Enter information on electricity that was purchased during the calendar year by the business for use in the operation or maintenance of the web search portal or data center business. Report the actual amount, including cents. If this location purchased electricity from more than one seller, provide this information on additional pages and include with this report.

Total annual amount of electricity purchased: \_\_\_\_\_ kilowatt-hours (kWh)

Total annual sales price of electricity purchased. Do not include tax: \_\_\_\_\_

Total annual state sales tax paid. Do not include local option sales tax: \_\_\_\_\_

**Seller Information:**

Name: \_\_\_\_\_

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

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

Explain how you calculated the amount of electricity used only for the operation or maintenance of the web search portal or data center business, excluding the electricity used for other business purposes (for example, electricity used in an office at the facility). If this calculation is based on an energy study, attach a copy of the study.

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If the business generated its own electricity for this location, explain the energy source and the approximate number of annual kilowatt hours produced.

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**SECTION 4: Signature**

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined the Annual Report form, 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: \_\_\_\_\_

Print name: \_\_\_\_\_ Title: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

## Web Search Portal/Data Center Annual Report Instructions

### Instructions for Web Search Portal/Data Center Annual Report

Each web search portal and data center business wanting to claim an Iowa sales and use tax exemption or refund under Iowa Code section 423.3(92), (93), or (95) is required to file a detailed report of the backup power generation fuel and electricity they purchased during each calendar year. This report is not a method of collecting tax. No tax is due with the report. The report is designed only to gather information, as required by the Iowa Code. The Department will treat these reports as confidential to the same extent as other return information; anonymized aggregate information from the reports may be subject to disclosure, but the Department will not disclose individual report information to the public.

**Period: January 1, 2025 through December 31, 2025**

**Report Due Date: February 2, 2026**

**Failure to timely file will make the business ineligible to claim an Iowa sales and use tax exemption or refund under Iowa Code section 423.3(92), (93), or (95). Such a business will regain eligibility for exemption or refund when it files the report, provided it otherwise qualifies for the exemption or refund.**

To ensure secure processing, do not email forms to the Department. The integrity and security of sending personal information via fax cannot be guaranteed. By submitting this form via fax, you agree to hold the Department harmless if a fax results in third party access to the information.

**Submit this form by:**

**Fax:** 515-281-3756      **OR**

**Mailing Address:**

ATTN Field Audit  
Iowa Department of Revenue  
PO Box 10456  
Des Moines IA 50306-0456

**Questions or Assistance:**

Additional information can be found:

- On the Department website ([revenue.iowa.gov](https://revenue.iowa.gov))
- By calling Taxpayer Services at (515) 281-3114 or (800) 367-3388 during normal business hours