

**Why pay use tax? It's a matter of fairness.**

- Use tax protects Iowa businesses from unfair competition by ensuring tax will be paid even if an out-of-state seller is not required to collect it from the purchaser.
- When tax is not collected on taxable purchases and services used in your community, local businesses operate at a competitive disadvantage.
- This affects the economic health of your community and state by hurting main street businesses, the ones who employ our citizens, pay property tax, and support local organizations.

**Current permit holders:** Do not use this worksheet if you have a permanent Iowa sales/use tax permit; report use tax as goods consumed on your sales/use return instead. You may use this worksheet to make a consumer's use tax payment as an individual taxpayer, separate from your permit taxes.

Legal name: \_\_\_\_\_ Doing business as: \_\_\_\_\_

Current mailing address: \_\_\_\_\_

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

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

Social Security Number (Individual)..... 

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Federal Employer Identification Number ..... 

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1. Enter the total amount of 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 purchases of items that will be resold or that will be incorporated into another item for resale.

Total taxable purchases. .... \$ 

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 .00

2. Consumer's Use Tax due: multiply line 1 by 6% (.06). .... \$ 

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 .00

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

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

**Questions? [idr@iowa.gov](mailto:idr@iowa.gov) 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.

**Mail to:**

Sales/Use Tax Processing  
Iowa Department of Revenue  
PO Box 10412  
Des Moines IA 50306-0412

