

If you have been issued an award under Iowa Code section 15.331C from the Iowa Economic Development Authority (IEDA) you may be eligible for an income tax credit for sales and use taxes paid by a third party developer.

Complete this Third Party Developer Tax Credit Application and submit it along with the Iowa Contractor's Statement and a copy of the tax credit certificate issued by IEDA listing your award limits that reflects the maximum amount of credit that you are eligible to request using this application.

If your IEDA tax credit certificate is in the name of more than one entity, attach an explanation describing how you wish your credit to be apportioned between the entities.

**Business applying for the tax credit:**

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

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

Tax Type:

Corporation Income  Franchise  Insurance premium  Moneys and Credits

Pass-through entity (S-Corporation/Partnership)

Street/PO Box: \_\_\_\_\_

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

**Business contact:**

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

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

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

**Award information:**

Tax Credit Certificate Number Issued by IEDA \_\_\_\_\_

Award maximum as stated on the certificate for certain Sales Taxes Paid  
by Third Party Developer ..... \$ \_\_\_\_\_

Award maximum as stated on the certificate for racks, shelving, and  
conveyor equipment..... \$ \_\_\_\_\_

Credit amount requested with this application for certain Sales Taxes Paid  
by Third Party Developer ..... \$ \_\_\_\_\_

Credit amount requested with this application for racks, shelving, and  
conveyor equipment ..... \$ \_\_\_\_\_

Do you want the credit(s) to be refundable? ..... Yes  No

Final settlement date of contract \_\_\_\_\_

Have you previously filed an application for a Third Party Developer Tax Credit for this project?

..... Yes  No

If yes, provide the amount of the tax credit previously issued \$ \_\_\_\_\_

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

Signature(s): \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_

Mail completed form and requested information to:

Iowa Department of Revenue  
Field Audit  
PO Box 14454  
Des Moines, IA 50306-3454

Once the Department verifies the amount of the sales and use taxes paid, a tax credit certificate for the Third Party Developer Tax Credit will be sent to you. The tax credit can then be claimed on your Iowa business tax return by using the appropriate tax credit code listed below, the tax credit certificate number, and the tax credit amount on the IA148 Iowa Tax Credits Schedule filed with your income tax return.

Tax Credit Code	Tax Credit Program Name
46	Non Refundable Sales Taxes Paid by Third Party Developer
62	Refundable Sales Taxes Paid by Third Party Developer
47	Non Refundable Racks, Shelving, and Conveyor Equipment
97	Refundable Racks, Shelving, and Conveyor Equipment