

Save time, file returns and pay online at [tax.iowa.gov](http://tax.iowa.gov).

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

Please print front and back. Use black or blue ink only. Businesses located outside Iowa should not complete the consumer's use tax return. To report purchases subject to Iowa tax, an out-of-state business must file a retailer's use tax return. On the retailer's use return, purchases subject to Iowa tax are reported on line 2 - Goods Consumed.

**PART 1 Instructions**

**IMPORTANT:** You must file even if you had no activity. If you have no tax to report, put zeroes on lines 1 and 7.

**Line 1:** Total taxable purchases. 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. This amount should not include purchases of items that will be resold or that will be incorporated into another item for resale.

**Line 3:** Total local option sales tax. Enter the total amount of local option sales tax from PART 2.

**Line 5: Penalties**

**Failure to timely file a return:** If the return is filed after the original due date and less than 90% of the correct amount of tax was paid by the original due date, multiply the unpaid tax by 5% (.05) and enter that amount on line 5. This penalty is in addition to any penalty for failure to timely pay the tax due, as described below. If you are subject to both penalties, add this penalty amount to the amount calculated below and enter the sum on line 5.

**Failure to timely pay the tax due:** A penalty of 5% must be added to the tax due if less than 90% of the correct amount of tax was paid by the original due date of the return. Multiply the unpaid tax by 5% (.05) and enter that amount on line 5. This penalty is in addition to any penalty for failure to timely file, as described above. If you are subject to both penalties, add this penalty amount to the amount calculated above and enter the sum on line 5.

**Audit or examination deficiency:** A penalty of 5% will be added to the unpaid tax if the Department discovers an underpayment during an audit or examination.

**Fraud:** A penalty of 75% will be added to the fraudulent claim or unpaid tax for fraudulent claims or willful failure to file a return.

**Waivers:** Penalties can be waived under limited circumstances, as described in Iowa Code section 421.27. Complete and submit a Penalty Waiver Request form (78-629) to request a penalty be waived.

**Line 6:** 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 our website for rates. Interest cannot be waived.

**Make check payable to:** Iowa Department of Revenue

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

When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.

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: \_\_\_\_\_

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

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

Permit

Period (MMDDYY)

**PART 1**

1. Total taxable purchases.....	<input type="text"/>	.00
2. Consumer's use tax (6% of line 1).....	<input type="text"/>	.00
3. Total local option sales tax (See Part 2).....	<input type="text"/>	.00
4. Total tax (add lines 2 and 3).....	<input type="text"/>	.00
5. Penalty (if applicable).....	<input type="text"/>	.00
6. Interest (if applicable).....	<input type="text"/>	.00
7. Total amount due (add lines 4-6).....	<input type="text"/>	.00



\*1632024019999\*

**Notice about local option sales tax:**

Purchases subject to consumer's use tax are not subject to local option sales tax. However, situations do sometimes arise where retailers do not properly charge sales tax or applicable local option sales tax to their customers. Therefore, we have included lines on the consumer's use tax return to allow for payment of the local option sales tax in those situations.

**Example:** A person located in a local option tax jurisdiction purchases items from a retailer located outside the jurisdiction. The retailer delivers the items in his truck to the person in the local option sales tax jurisdiction. The retailer charges the purchaser the state sales tax, but neglects to charge the additional local option sales tax. Since delivery was taken in the local option sales tax jurisdiction, the purchaser may remit local option sales tax to the Department.

**PART 2 Instructions**

Enter the taxable purchases subject to local option sales tax by county(s). Not all counties and cities have local option sales tax. To check our local option lists, go to the Department's website at [tax.iowa.gov](http://tax.iowa.gov).

COUNTY NAME & NUMBER	LOCAL OPTION SALES TAX
01-Adair	
02-Adams	
03-Allamakee	
04-Appanoose	
05-Audubon	
06-Benton	
07-Black Hawk	
08-Boone	
09-Bremer	
10-Buchanan	
11-Buena Vista	
12-Butler	
13-Calhoun	
14-Carroll	
15-Cass	
16-Cedar	
17-Cerro Gordo	
18-Cherokee	
19-Chickasaw	
20-Clarke	
21-Clay	
22-Clayton	
23-Clinton	
24-Crawford	
25-Dallas	
26-Davis	
27-Decatur	
28-Delaware	
29-Des Moines	
30-Dickinson	
31-Dubuque	
32-Emmet	
33-Fayette	
34-Floyd	
35-Franklin	
36-Fremont	

COUNTY NAME & NUMBER	LOCAL OPTION SALES TAX
37-Greene	
38-Grundy	
39-Guthrie	
40-Hamilton	
41-Hancock	
42-Hardin	
43-Harrison	
44-Henry	
45-Howard	
46-Humboldt	
47-Ida	
48-Iowa	
49-Jackson	
50-Jasper	
51-Jefferson	
52-Johnson	
53-Jones	
54-Keokuk	
55-Kossuth	
56-Lee	
57-Linn	
58-Louisa	
59-Lucas	
60-Lyon	
61-Madison	
62-Mahaska	
63-Marion	
64-Marshall	
65-Mills	
66-Mitchell	
67-Monona	
68-Monroe	
69-Montgomery	
70-Muscatine	
71-O'Brien	
72-Osceola	

COUNTY NAME & NUMBER	LOCAL OPTION SALES TAX
73-Page	
74-Palo Alto	
75-Plymouth	
76-Pocahontas	
77-Polk	
78-Pottawattamie	
79-Poweshiek	
80-Ringgold	
81-Sac	
82-Scott	
83-Shelby	
84-Sioux	
85-Story	
86-Tama	
87-Taylor	
88-Union	
89-Van Buren	
90-Wapello	
91-Warren	
92-Washington	
93-Wayne	
94-Webster	
95-Winnebago	
96-Winneshiek	
97-Woodbury	
98-Worth	
99-Wright	

**TOTAL PURCHASES**  
(Subject to local option sales tax) \_\_\_\_\_

**TOTAL LOCAL OPTION SALES TAX**  
(Multiply TOTAL PURCHASES by 0.01) \_\_\_\_\_  
32-024b (09/30/2020)