File & Pay Electronically!

To use this form, please print front and back.

ACCESS eFile & Pay
www.iowa.gov/tax
800-514-8296

QUESTIONS?

Contact Taxpayer Services
idr@iowa.gov
515-281-3114 / 800-367-3388

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.

IOWA CONSUMER'S USE TAX RETURN
(for permit holders only)

RETURN INSTRUCTIONS

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.

3. **Total Local Option Sales Tax:** Enter the total amount of local option sales tax from Part 2.

PART 2
Enter the taxable purchases subject to local option tax by county(s).

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

WHEN YOU PAY BY CHECK, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.

5. **Penalty:** Penalty for not filing the return on time: Add 10% to the tax due if you do not file the return on time and do not have 90% of the correct amount of tax paid by the due date.

Penalty for not paying the tax on time: If you do not pay at least 90% of the correct tax by the due date, add 5% of the tax not paid by the due date.

Penalties can be waived only under special circumstances.

If more than one penalty applies, the 10% penalty is the only one charged.

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 Web site for rates. Interest cannot be waived.

Make check payable to Treasurer - State of Iowa.

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

▲ Permit No. Period ▲
Due Date

PART 1

1 Total Taxable Purchases		00
2 Consumer's Use Tax (6% of line 1)		00
3 Total Local Option Sales Tax (see Part 2)		00
4 Total Tax (add lines 2 and 3)		00
5 Penalty (if applicable)		
6 Interest (if applicable)		
7 Total Amount Due (add lines 4-6)		

Signature Title Date
Daytime Phone No.: _____

32-024a (07/22/14)

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 the 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 is responsible for remitting local option sales tax to the Department.

As of 7-1-14, the Purchases by County column, which appeared on prior returns, is no longer required and has been removed. **You must continue to enter below** the taxable purchases subject to local option sales tax by county(s).

PART 2 Not all counties and cities have local option sales tax. Go to www.iowa.gov/tax for the current local option sales tax lists.

		Taxable Purchases Subject to Local Option Sales Tax				Taxable Purchases Subject to Local Option Sales Tax				Taxable Purchases Subject to Local Option Sales Tax	
ADAIR	01		.00	GREENE	37		.00	PAGE	73		.00
ADAMS	02		.00	GRUNDY	38		.00	PALO ALTO	74		.00
ALLAMAKEE	03		.00	GUTHRIE	39		.00	PLYMOUTH	75		.00
APPANOOSE	04		.00	HAMILTON	40		.00	POCAHONTAS	76		.00
AUDUBON	05		.00	HANCOCK	41		.00	POLK	77		.00
BENTON	06		.00	HARDIN	42		.00	POTTAWATTAMIE	78		.00
BLACK HAWK	07		.00	HARRISON	43		.00	POWESHIEK	79		.00
BOONE	08		.00	HENRY	44		.00	RINGGOLD	80		.00
BREMER	09		.00	HOWARD	45		.00	SAC	81		.00
BUCHANAN	10		.00	HUMBOLDT	46		.00	SCOTT	82		.00
BUENA VISTA	11		.00	IDA	47		.00	SHELBY	83		.00
BUTLER	12		.00	IOWA	48		.00	SIOUX	84		.00
CALHOUN	13		.00	JACKSON	49		.00	STORY	85		.00
CARROLL	14		.00	JASPER	50		.00	TAMA	86		.00
CASS	15		.00	JEFFERSON	51		.00	TAYLOR	87		.00
CEDAR	16		.00	JOHNSON	52		.00	UNION	88		.00
CERRO GORDO	17		.00	JONES	53		.00	VAN BUREN	89		.00
CHEROKEE	18		.00	KEOKUK	54		.00	WAPELLO	90		.00
CHICKASAW	19		.00	KOSSUTH	55		.00	WARREN	91		.00
CLARKE	20		.00	LEE	56		.00	WASHINGTON	92		.00
CLAY	21		.00	LINN	57		.00	WAYNE	93		.00
CLAYTON	22		.00	LOUISA	58		.00	WEBSTER	94		.00
CLINTON	23		.00	LUCAS	59		.00	WINNEBAGO	95		.00
CRAWFORD	24		.00	LYON	60		.00	WINNESHIEK	96		.00
DALLAS	25		.00	MADISON	61		.00	WOODBURY	97		.00
DAVIS	26		.00	MAHASKA	62		.00	WORTH	98		.00
DECATUR	27		.00	MARION	63		.00	WRIGHT	99		.00
DELAWARE	28		.00	MARSHALL	64		.00	**TOTAL PURCHASES** subject to local option sales tax			.00
DES MOINES	29		.00	MILLS	65		.00				
DICKINSON	30		.00	MITCHELL	66		.00	**TOTAL LOCAL OPTION TAX** (multiply Total Purchases by .01)			.00
DUBUQUE	31		.00	MONONA	67		.00				
EMMET	32		.00	MONROE	68		.00				
FAYETTE	33		.00	MONTGOMERY	69		.00				
FLOYD	34		.00	MUSCATINE	70		.00				
FRANKLIN	35		.00	O'BRIEN	71		.00				
FREMONT	36		.00	OSCEOLA	72		.00				

↑ ENTER ON LINE 3, PART 1