

Iowa Streamlined Sales Tax Return

Return Instructions

7. Total Local Option Sales Tax: Complete the schedule on the opposite side if you made sales into a local option jurisdiction. Sales should be reported on a county-by-county basis.

9. SSTP Allowance: Formulas are not yet established; therefore, the allowance cannot be claimed at this time.

13. Penalty: Penalties can only be waived under limited circumstances, as described in Iowa Code section 421.27.

Failure to Timely File a Return: A penalty of 10% will be added to the tax due for failure to timely file a return if the return is filed after the original due date of the return and if at least 90% of the correct amount of tax is not paid by the original due date of the return.

Failure to Timely Pay the Tax Due or Penalty for Audit Deficiency: A penalty of 5% will be added to the tax due if the return is filed by the original due date and at least 90% of the correct amount of tax is not paid by the original due date of the return.

When the failure to file penalty and the failure to pay penalty are both applicable, only the failure to file penalty will apply.

Penalty for Willful Failure to File: A penalty of 75% will be added to the tax due for willful failure to file a return or for filing with intent to evade tax.

14. 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.

Due Date: Streamlined returns are due on the 20th of the month following the end of the filing period. If the due date falls on a weekend or holiday, it is due the following business day.

Payment of any balance due may be paid by ACH Credit through your financial institution or by check. Make checks payable to Treasurer-State of Iowa. When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.

To use this form, please print front and back. Use black or blue ink only!

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

Iowa Streamlined Return

Legal Name _____

Business Name _____

Address _____

City _____ State _____ ZIP _____

Signature of Retailer or Agent _____

Daytime Phone No. _____

Date _____

Tax Period From: _____ To: _____ ▲

Streamlined Permit No. (Required) _____ ▲

If you had no Iowa activity, put zeroes on lines 1 and 17

1	Total Sales _____	1 ▲	_____
2	Exemptions _____	2 ▲	_____
3	Taxable Sales: Line 1 minus line 2 _____	3	_____
4	Tax on Sales In-State _____	4 ▲	_____
5	Tax on Sales Out-of-State _____	5 ▲	_____
6	Tax on Purchases and Withdrawals _____	6 ▲	_____
7	Total Local Option Sales Tax _____	7 ▲	_____
8	Total Tax: Add lines 4 through 7 _____	8	_____
9	SSTP Allowance _____	9 ▲	0.00 _____
10	Prior Payments for current period _____	10 ▲	_____
11	Balance: Add lines 9 and 10 _____	11	_____
12	Amount Due: Line 8 minus line 11 _____	12	_____
13	Penalty, if applicable _____	13 ▲	_____
14	Interest, if applicable _____	14 ▲	_____
15	Total Due: Add lines 12 through 14 _____	15	_____
16	Prepayment for Next Period _____	16 ▲	_____
17	Amount Due (or refund): Add lines 15 and 16 _____	17 ▲	_____

Exemptions Instructions

Exemptions are sales made by you on which tax was not required to be charged. Enter your exemptions for the entire period on this return.

- a. Interstate Commerce:** Sales where delivery occurred outside Iowa.
- b. New Construction:** Sales of services performed on or in connection with new construction, reconstruction, alteration, expansion or remodeling of a building or structure.
- c. Manufacturing Machinery, Equipment and Computers:** Sales of qualifying items directly and primarily used in processing by a manufacturer, or qualifying computers used by an insurance company, financial institution, or commercial enterprise.
- d. Resale:** Sales of items that will be resold.
- e. Processing:** Sales of items that will be incorporated into another item for resale.
- f. Residential Utility:** Sales of metered gas, electricity, and fuel used as energy in residential dwellings

g. Sales Tax Holiday: Qualified clothing and footwear sales made the first Friday and Saturday of August.

h. Other: Any exempt sales made during the year not in the previous categories. Describe briefly in the space next to "Other." A separate sheet of paper may be attached.

i. Total Exemptions: Add lines a-h; enter on line 2 of the return

Exemptions Worksheet

a	Interstate Commerce		
b	New Construction		
c	Mfg. Machinery, Equip. & Computers		
d	Resale		
e	Processing		
f	Residential Utility		
g	Sales Tax Holiday		
h	Other: (Including Government)		
i	Total Exemptions		

Enter below the taxable sales subject to local option sales tax by county(s).

Not all counties and cities have local option tax. Go to www.iowa.gov/tax to check our local option lists.

COUNTY NAME & NUMBER	TAXABLE SALES LOCAL OPTION	COUNTY NAME & NUMBER	TAXABLE SALES LOCAL OPTION	COUNTY NAME & NUMBER	TAXABLE SALES LOCAL OPTION
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 SALES SUBJECT TO LOCAL OPTION SALES TAX	.00
DES MOINES 29	.00	MILLS 65	.00	TOTAL LOCAL OPTION SALES TAX (MULTIPLY TOTAL SALES BY .01)	.00
DICKINSON 30	.00	MITCHELL 66	.00	ENTER ON FRONT OF RETURN, LINE 7	
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		