

# Iowa Sales/Retailer's Use Tax and Surcharge Return

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

Access eFile & Pay  
<https://tax.iowa.gov/>  
 800-514-8296

**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

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

### Important

You must file even if you had no activity. If you have no sales or surcharge activity to report, put zeroes on lines 1 and 12. When you pay by check, you authorize the Department to convert your check to a one-time electronic banking transaction.

### Exemption Instructions

- 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 not in the previous categories. Describe briefly in the space next to "Other". A separate sheet of paper may be included.

### Exemptions Worksheet

a. Interstate Commerce	.00
b. New Construction	.00
c. Mfg. Machinery, Equip. & Computers	.00
d. Resale	.00
e. Processing	.00
f. Residential Utility	.00
g. Sales Tax Holiday	.00
h. Other (including Government)	.00
<b>i. Total Exemptions (add lines a – h)</b>	<b>.00</b>

### E911 Surcharge Instructions

1. Enter the total number of sales of prepaid wireless telephone minute cards, prepaid phones that include minute plans, or prepaid wireless telecommunication service in any other form.
2. The E911 Surcharge rate is \$0.51 per retail transaction; however, the retailer is permitted to retain \$0.02 of each transaction.

### E911 Surcharge Schedule

Number of Transactions      Rate      Total

Number of prepaid wireless telecommunication retail transactions.      \_\_\_\_\_ x \$0.49 = \$ \_\_\_\_\_

**Enter on line 6c**

## IOWA RETAILER'S USE TAX AND SURCHARGE RETURN

Permit No.                                      Period                                      Due Date

<b>PART 1</b>	
1. Gross Sales	.00
2. Goods Consumed	.00
3. Total (add lines 1 & 2)	.00
4. Total from Exemptions Worksheet	.00
5. Taxable Amount (line 3 minus line 4)	.00
6a. State Sales Tax (6% (.06) of line 5)	.00
6b. Total Local Option Sales Tax (part 2)	.00
6c. Total E911 Surcharge	.00
7. Total Tax & Surcharge (add lines 6a-6c)	.00
8. Deposits/Overpayment Credits	.00
9. Balance (line 7 minus line 8)	.00
10. Penalty (if applicable)	.00
11. Interest (if applicable, see instructions)	.00
12. Total Amount Due (add lines 9 – 11)	.00

Signature of Retailer or Agent      Title      Date

Daytime Telephone Number:      \_\_\_\_\_      32-022a (07/16/15)



# Iowa Sales/Retailer's Use Tax and Surcharge Return Instructions

## PART 1

**1. Gross Sales:** Enter your total gross sales for the entire period. Do not include the tax collected on taxable sales.

**2. Goods Consumed:** Enter your total goods consumed for the entire period. Goods consumed are items that you originally purchased tax free for direct resale or for incorporation into a product for resale, but instead were used by you. The amount is the original cost paid by you to your supplier.

**4. Exemptions:** Enter your total exemptions for the entire period. Exemptions are sales made by you on which tax was not required to be charged. The total exemption amount on line 4 should equal i on the exemptions worksheet.

**6b. Total Local Option Sales Tax:** Enter the total amount of local option sales tax from Part 2.

**8. Deposits and Overpayment Credits:** If you made deposits prior to filing this return, and/or if you overpaid on a previous return and had that amount credited to this return, enter it here.

**10. 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.

**11. 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.

## PART 2

**Enter** the taxable sales subject to local option sales tax by county(s). Not all counties and cities have local option tax. To check our local option lists go to the Department's website at <https://tax.iowa.gov/iowa-tax-fee-descriptions-and-rates>.

COUNTY NAME	Co. No.	TAXABLE SALES LOCAL OPTION
ADAIR	01	.00
ADAMS	02	.00
ALLAMAKEE	03	.00
APPANOOSE	04	.00
AUDUBON	05	.00
BENTON	06	.00
BLACK HAWK	07	.00
BOONE	08	.00
BREMER	09	.00
BUCHANAN	10	.00
BUENA VISTA	11	.00
BUTLER	12	.00
CALHOUN	13	.00
CARROLL	14	.00
CASS	15	.00
CEDAR	16	.00
CERRO GORDO	17	.00
CHEROKEE	18	.00
CHICKASAW	19	.00
CLARKE	20	.00
CLAY	21	.00
CLAYTON	22	.00
CLINTON	23	.00
CRAWFORD	24	.00
DALLAS	25	.00
DAVIS	26	.00
DECATUR	27	.00
DELAWARE	28	.00
DES MOINES	29	.00
DICKINSON	30	.00
DUBUQUE	31	.00
EMMET	32	.00
FAYETTE	33	.00
FLOYD	34	.00
FRANKLIN	35	.00

COUNTY NAME	Co. No.	TAXABLE SALES LOCAL OPTION
FREMONT	36	.00
GREENE	37	.00
GRUNDY	38	.00
GUTHRIE	39	.00
HAMILTON	40	.00
HANCOCK	41	.00
HARDIN	42	.00
HARRISON	43	.00
HENRY	44	.00
HOWARD	45	.00
HUMBOLDT	46	.00
IDA	47	.00
IOWA	48	.00
JACKSON	49	.00
JASPER	50	.00
JEFFERSON	51	.00
JOHNSON	52	.00
JONES	53	.00
KEOKUK	54	.00
KOSSUTH	55	.00
LEE	56	.00
LINN	57	.00
LOUISA	58	.00
LUCAS	59	.00
LYON	60	.00
MADISON	61	.00
MAHASKA	62	.00
MARION	63	.00
MARSHALL	64	.00
MILLS	65	.00
MITCHELL	66	.00
MONONA	67	.00
MONROE	68	.00
MONTGOMERY	69	.00
MUSCATINE	70	.00

COUNTY NAME	Co. No.	TAXABLE SALES LOCAL OPTION
O'BRIEN	71	.00
OSCEOLA	72	.00
PAGE	73	.00
PALO ALTO	74	.00
PLYMOUTH	75	.00
POCAHONTAS	76	.00
POLK	77	.00
POTTAWATTAMIE	78	.00
POWESHIEK	79	.00
RINGGOLD	80	.00
SAC	81	.00
SCOTT	82	.00
SHELBY	83	.00
SIOUX	84	.00
STORY	85	.00
TAMA	86	.00
TAYLOR	87	.00
UNION	88	.00
VAN BUREN	89	.00
WAPELLO	90	.00
WARREN	91	.00
WASHINGTON	92	.00
WAYNE	93	.00
WEBSTER	94	.00
WINNEBAGO	95	.00
WINNESHIEK	96	.00
WOODBURY	97	.00
WORTH	98	.00
WRIGHT	99	.00

**TOTAL SALES** (subject to local option sales tax) \_\_\_\_\_ .00

**TOTAL LOCAL OPTION SALES TAX** (multiply TOTAL SALES by 0.01) \_\_\_\_\_ .00

**ENTER ON LINE 6b, PART 1**