



# Iowa Sales Tax Exemption Certificate

## Energy Used in Processing or Agriculture

**This document is to be completed by a purchaser to claim exemption from sales/use tax.**

This form is to be completed and provided to the seller of the energy used in processing or agriculture to exempt future purchases from sales tax. Certificates are valid for up to three years.

**For Prior Period:** To obtain a refund of sales tax previously paid on energy used for processing or agriculture, use form IA 843 from our Web site at www.iowa.gov/tax. An energy study must be attached to the IA 843 in order to receive a refund.

Purchaser
Address
City, State, ZIP
General Nature of Business
Daytime Telephone Number:

Seller Name
Address
City, State, ZIP

FUEL PURCHASED:       Electricity       Gas       Other, specify: \_\_\_\_\_

REASON FOR EXEMPTION:     Grain Drying     Raising Livestock     Generating Electricity  
 Processing     Manufacturing     Other, specify: \_\_\_\_\_

Effective Date of this Exemption Certificate: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Meter No. \_\_\_\_\_

Utility Account No. \_\_\_\_\_

\_\_\_\_\_ % Exempt + \_\_\_\_\_ % Taxable = 100%

### SUPPORTING DOCUMENTATION

If fuel is not metered, attach an explanation of the method of purchase and storage.

Documentation supporting the exemption must be provided with this certificate in order for a seller to accept the exemption certificate. The acceptance of a properly-completed certificate relieves the seller of liability. The documentation must be specific when listing processing or agricultural activities. All taxable activities must also be listed except that they may be combined into more general categories such as lighting, office, heating, air conditioning, etc. "Fuel" includes gas, electricity, water, heat, steam, and any other tangible personal property consumed in creating heat, power, or steam.

Under penalties of perjury, I swear or affirm that the information on and attached to this form is true and correct as to every material matter.

Authorized Signature of Owner, Partner, or Corporate Officer: \_\_\_\_\_

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

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Purchaser: \_\_\_\_\_

**EXEMPTION PERCENTAGE CALCULATION**

Complete the calculation below for each meter that measured energy use for both exempt and taxable purposes.  
Enclose additional page, if needed.

Period used for basis of computation from: \_\_\_\_/\_\_\_\_/\_\_\_\_ to: \_\_\_\_/\_\_\_\_/\_\_\_\_

<b>Exempt Activity</b>	(A) Energy Used (watts/ccf)/hour	(B) Hours of use	Total (A x B)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**Total Exempt Use:** \_\_\_\_\_

<b>Taxable Activity</b>	(A) Energy Used (watts/ccf)/hour	(B) Hours of use	Total (A x B)
Lighting	_____	_____	_____
Heating	_____	_____	_____
Air Conditioning	_____	_____	_____
Office Equipment	_____	_____	_____
Refrigeration	_____	_____	_____
Maintenance	_____	_____	_____
Other: _____	_____	_____	_____
Other: _____	_____	_____	_____
Other: _____	_____	_____	_____

**Total Taxable Use:** \_\_\_\_\_

**Total Exempt Use + Total Taxable Use = \_\_\_\_\_ Total Use**

**Total Exempt Use ÷ Total Use = \_\_\_\_\_ % Exempt**

**Total Taxable Use ÷ Total Use = \_\_\_\_\_ % Taxable**

\_\_\_\_\_ % Exempt + \_\_\_\_\_ % Taxable = 100%