Iowa Department of Revenue
www.iowa.gov/tax

Energy Used for Taxable Purposes

This is not a claim for refund form. This form is to be completed by the purchaser and provided to the seller.

This form is to be completed by an energy purchaser that will use energy in a manner which does not qualify for the residential energy exemption from Iowa sales tax.

Purchaser: Keep a copy for your records.

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

Seller: Keep this in your files.

Seller Name
Address
City, State, ZIP

ENERGY PURCHASED: ☐ Electricity ☐ Gas ☐ Other, specify _____

TAXABLE ENERGY IS USED FOR (SPECIFY): _____

_____

_____

Percentage used not qualifying for the residential energy exemption from Iowa sales tax: _____ %

Meter No. _____

Utility Account No. _____

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

Supporting Documentation:
Documentation must be attached to or be part of this certificate in order for a seller to accept the certificate. The documentation must be specific when listing taxable uses.

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: _____

Residential energy is exempt from Iowa state sales tax. It remains subject to any applicable local option sales tax.

Residential energy includes metered electricity, metered natural gas, propane, heating fuel, and kerosene.

Energy billed to a residence is taxable when used for non-residential purposes, such as a business conducted in the residence. Separate meters for residential and non-residential use are ideal; however, a separate meter for non-residential use is not practical in some cases.

If it is impractical to separately meter and bill the energy, complete the Energy Used for Taxable Purposes form (31-116) and give it to your energy supplier. Your supplier will require an updated form at least every three years and will need documentation showing how the energy is used.

Seller: Keep this certificate in your files.

Purchaser: Keep a copy of this certificate for your records.

Do not send to the Iowa Department of Revenue.