

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

To use this form, please print front and back.

**ACCESS eFile & Pay**

[www.iowa.gov/tax](http://www.iowa.gov/tax)

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

**EXEMPTIONS 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 used directly and primarily in a manufacturing process or computers used by a 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.
- i. **Total Exemptions:** Enter on line 4 of the return.

**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 of Revenue to convert your check to a one-time electronic banking transaction.

**E911 SURCHARGE INSTRUCTIONS**

- 1. Enter the total number of retail transactions prior to 11/1/13.
- 2. Enter the total number of retail transactions on or after 11/1/13.
- NOTE:** The E911 Surcharge rate is \$0.33 per retail transaction prior to 11/1/13, however, the retailer is permitted to retain \$0.01 of each transaction. On or after 11/1/13, the rate is \$0.51 per retail transaction, and the retailer is allowed to retain \$0.02 of each transaction.

**EXEMPTIONS WORKSHEET**

a	Interstate Commerce	00
b	New Construction	00
c	Mfg. Machinery, Equipment & Computers	00
d	Resale	00
e	Processing	00
f	Residential Utility	00
g	Sales Tax Holiday	00
h	Other: (Including Government)	00
i	Total Exemptions (add lines a - h)	00

**E911 SURCHARGE SCHEDULE**

	Number of Transactions	Rate	=		Total
1. Number of retail transactions prior to 11/1/13.....		x \$0.32	=	\$	
2. Number of retail transactions on or after 11/1/13.....		x \$0.49	=	\$	
3. Total E911 transactions and surcharge (Add lines 1 & 2).....				\$	

32-022a (08/04/13)

Iowa Sales/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 and 2)		00
	4	Exemptions (from line i of the worksheet)	▲	00
	5	Taxable Amount (line 3 minus line 4)		00
	6a	State Sales Tax (6% of line 5)	▲	00
	6b	Total Local Option Sales Tax (See Part 2)	▲	00
	6c	Total from E911 Surcharge Schedule		00
	7	Total Tax & Surcharge (add lines 6a-6c)		00
	8	Deposits / Overpayment Credits	▲	00
	9	Balance (line 7 minus line 8)		
	10	Penalty (if applicable)	▲	
11	Interest (if applicable, see instructions)	▲		
12	Total Amount Due (add lines 9-11)	▲		

Signature of Retailer or Agent      Title      Date  
 Daytime Phone No.: \_\_\_\_\_



## RETURN INSTRUCTIONS

**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 to be incorporated 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 the breakdown on lines a - i.

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

### PART 2

As of 7-1-14, the Sales by County column, which appeared on prior returns, is no longer required and has been removed.

**You must continue to enter below** the taxable sales subject to local option sales tax by county(s).

**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:** Penalty for not filing the return on time: 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, add 10% of the tax not paid by the due date.

Penalty for not paying the tax on time: If you do not pay at least 90% of the correct amount of 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.

**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 Web site for rates. Interest cannot be waived.

**PART 2** Not all counties and cities have local option sales tax. Go to [www.iowa.gov/tax](http://www.iowa.gov/tax) for the current local option sales tax lists.

		Taxable Sales Subject to Local Option Sales Tax				Taxable Sales Subject to Local Option Sales Tax				Taxable Sales 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	<b>TOTAL SALES Subject</b>			
DES MOINES	29		.00	MILLS	65		.00	<b>to local option sales tax</b>			.00
DICKINSON	30		.00	MITCHELL	66		.00	<b>TOTAL LOCAL</b>			
DUBUQUE	31		.00	MONONA	67		.00	<b>OPTION SALES TAX</b>			
EMMET	32		.00	MONROE	68		.00	<b>(multiply Total Sales</b>			
FAYETTE	33		.00	MONTGOMERY	69		.00	<b>by.01)</b>			
FLOYD	34		.00	MUSCATINE	70		.00				
FRANKLIN	35		.00	O'BRIEN	71		.00				
FREMONT	36		.00	OSCEOLA	72		.00				

↑ ENTER ON  
LINE 6b,  
PART 1