Reset Form

Iowa Department of Revenue
www.iowa.gov/tax

Iowa Contractor's Statement

Contractor's Name	
Address	
City, State, ZIP	
Iowa Sales or Use Tax Permit No.	FEIN
1. Project Description:	
2. Is your contract written? If so, date signed:	

Name of government unit, private nonprofit education institution, nonprofit museum, business in economic development area, rural water district, or Habitat for Humanity
Address
City, State, ZIP
If contract is not directly with above name, who is your contract directly with?

INCLUDE ONLY BUILDING MATERIALS THAT BECOME PART OF REAL PROPERTY. See instructions on reverse side.

A. Name, City, and State of Material Supplier	B. Type of Building Material	C. Purchase Price	D. Amount of Iowa sales/use tax	E. Did supplier collect IA sales/use tax? (yes/no) If no, who paid the tax/when?	F. Amount of regular Iowa local option tax	G. County # where Iowa local option was paid
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
TOTALS						

Subscribed and sworn to by _____ ,

before me this _____ day of _____ ,20 ____ .

Notary Public in and for_____ County of Iowa.

I, "Contractor," _____ state that this statement is made pursuant to section 423.4, Code of Iowa, that all statements made herein are true and accurate to the best of my knowledge and belief; that all of the tangible personal property described herein became an integral part of the project herein described, and sales or use tax was paid to Iowa as shown.

Name: _____ Title: _____

35-002a (09/11/12)

Instructions for Contractor's Statement

This Contractor's Statement must be prepared and sworn to by each general contractor, special contractor, or subcontractor who fulfills a contract or subcontract pertaining to a project that is sponsored by agencies or instrumentalities of the federal, state, county, municipal governments, private nonprofit educational institutions, nonprofit museums, businesses in economic development areas, rural water districts, or Habitat for Humanity. Upon completion of the contract, this form must be presented to that sponsor so they may file for a tax refund in accordance with section 423.4, Iowa Code, as amended.

Contractor:

Forward this statement to the sponsor (governmental unit, private nonprofit educational institution, nonprofit museum, business in economic development area, rural water district, or Habitat for Humanity). Do NOT send it to the Iowa Department of Revenue.

Sponsor:

This statement must be attached to the Construction Contract Claim for Refund (35-003). Both forms must be filed before the Department can process your claim. **File the Department's original copy only.** Substitutes will not be accepted. The claim for refund must be filed within one year of the final settlement date of the contract.

Form Instructions

Columns A through E must be completed. If local option sales tax was paid on the purchase price, complete columns A through H.

A. Name, City, and State of Material Supplier

"Out of stock" or "inventory" should be entered in column A for materials that the contractor has manufactured or has in inventory, making the contractor the material supplier.

B. Type of Building Material

Be specific. Only the items that become an integral part of the structure should be listed. The following is a nonexclusive list of items that should NOT be included on this form: Equipment rental, machinery, equipment, tools, utilities, warning lights, barricades, portable toilets, forms, stakes, scaffolding, dynamite, lodging, fuel, and labor.

C. Purchase Price

Cost of material shown in column B. Do NOT include transportation charges, delivery charges, or hauling charges. Do NOT include sales/use or local option sales tax in this column.

D. Amount of Iowa Sales / Use Tax

Compute on the purchase price recorded in column C. Do NOT include local option sales tax in column D.

E. Did Supplier Collect Iowa Sales / Use Tax?

If the answer is "no," include who paid the tax, the date the tax was paid, and the Iowa permit number under which it was remitted. If no Iowa tax was paid, please explain why not and/or to which state the tax was paid.

F. Amount of Iowa Local Option Tax

In addition to the state sales and use tax in column D, there may be purchases that were subject to local option tax. Enter the amount of local option tax in column F. Do not include local option tax in column D entry.

G. County Number

Number of the county for which local option sales tax was paid. See the list below.

IOWA COUNTIES AND COUNTY NUMBERS

01-ADAIR	21-CLAY	41-HANCOCK	61-MADISON	81-SAC
02-ADAMS	22-CLAYTON	42-HARDIN	62-MAHASKA	82-SCOTT
03-ALLAMAKEE	23-CLINTON	43-HARRISON	63-MARION	83-SHELBY
04-APPANOOSE	24-CRAWFORD	44-HENRY	64-MARSHALL	84-SIOUX
05-AUDUBON	25-DALLAS	45-HOWARD	65-MILLS	85-STORY
06-BENTON	26-DAVIS	46-HUMBOLDT	66-MITCHELL	86-TAMA
07-BLACK HAWK	27-DECATUR	47-IDA	67-MONONA	87-TAYLOR
08-BOONE	28-DELAWARE	48-IOWA	68-MONROE	88-UNION
09-BREMER	29-DES MOINES	49-JACKSON	69-MONTGOMERY	89-VAN BUREN
10-BUCHANAN	30-DICKINSON	50-JASPER	70-MUSCATINE	90-WAPELLO
11-BUENA VISTA	31-DUBUQUE	51-JEFFERSON	71-O'BRIEN	91-WARREN
12-BUTLER	32-EMMET	52-JOHNSON	72-OSCEOLA	92-WASHINGTON
13-CALHOUN	33-FAYETTE	53-JONES	73-PAGE	93-WAYNE
14-CARROLL	34-FLOYD	54-KEOKUK	74-PALO ALTO	94-WEBSTER
15-CASS	35-FRANKLIN	55-KOSSUTH	75-PLYMOUTH	95-WINNEBAGO
16-CEDAR	36-FREMONT	56-LEE	76-POCAHONTAS	96-WINNESHIEK
17-CERRO GORDO	37-GREENE	57-LINN	77-POLK	97-WOODBURY
18-CHEROKEE	38-GRUNDY	58-LOUISA	78-POTTAWATTAMIE	98-WORTH
19-CHICKASAW	39-GUTHRIE	59-LUCAS	79-POWESHIEK	99-WRIGHT
20-CLARKE	40-HAMILTON	60-LYON	80-RINGGOLD	