Iowa Department of Revenue
www.iowa.gov/tax

Construction Contract Claim for Refund

NAME OF governmental unit, private nonprofit educational institution, nonprofit museum, business in economic development area, rural water district, or Habitat for Humanity	
CURRENT MAILING ADDRESS	FEIN
ADDRESS 2	
CITY. STATE, ZIP	COUNTY NO.

1. Description of project: _____

2. Final settlement date of contract: _____ Claim must be filed within one year of final settlement.

3. Was contract in writing? _____ If so, date signed: _____ Contract must be in writing to be eligible for a refund.

4. Have you previously filed a claim for this project? _____

5. Are you claiming a refund for which you received a tax credit certificate? _____ If yes, a copy of the tax credit certificate must be included with this claim for refund.

Items 1 – 5 and the local option tax summary on the reverse side must be completed before your claim can be processed.

LIST CONTRACTORS AND SUBCONTRACTORS ONLY. ATTACH ADDITIONAL SHEETS IF NEEDED.

NAME OF CONTRACTOR/ SUBCONTRACTOR	MATERIAL PURCHASES AMOUNT	TAX TO BE REFUNDED	
		Iowa Sales/Use	Local Option
SUBTOTALS			
TOTAL REFUND DUE: Add Iowa sales/use tax and local option tax columns.			

I, the undersigned, declare under penalty of perjury that I have examined this claim, including all attached contractors statements, and, to the best of my knowledge and belief, it is a true, correct, and complete claim. This claim is filed pursuant to section 423.4 Code of Iowa.

Signature: _____ Print Name: _____

Title: _____ Daytime Telephone Number: _____ Date: _____

SUBMIT COMPLETED FORM WITH ORIGINAL CONTRACTOR'S STATEMENTS TO:

TAX MANAGEMENT DIVISION
IOWA DEPARTMENT OF REVENUE
PO BOX 10465
DES MOINES IA 50306-0465

Local Option Tax Summary

Construction Contract Claim for Refund

County Number	Local Option Sales Tax	County Number	Local Option Sales Tax	County Number	Local Option Sales Tax
01		34		67	
02		35		68	
03		36		69	
04		37		70	
05		38		71	
06		39		72	
07		40		73	
08		41		74	
09		42		75	
10		43		76	
11		44		77	
12		45		78	
13		46		79	
14		47		80	
15		48		81	
16		49		82	
17		50		83	
18		51		84	
19		52		85	
20		53		86	
21		54		87	
22		55		88	
23		56		89	
24		57		90	
25		58		91	
26		59		92	
27		60		93	
28		61		94	
29		62		95	
30		63		96	
31		64		97	
32		65		98	
33		66		99	

Total Local Option Sales Tax _____

Instructions: Report the total local option sales tax as found on **all** the contractor's statements attached to this claim for refund. They must be broken down by county in order to process your claim. The totals **should match** the local option sales tax subtotal on the front side of the form. This information is necessary to make appropriate distributions of the local option sales tax. Failure to provide this breakdown will delay processing of your refund claim.

IOWA COUNTIES AND COUNTY NUMBERS

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