



**File & Pay Electronically!**

To use this form, please print front and back using blue or black ink.

**ACCESS eFile & Pay**  
<https://tax.iowa.gov>  
 800-514-8296

**QUESTIONS? Contact Taxpayer Services**  
**idr@iowa.gov**  
**515-281-3114 / 800-367-3388**

Businesses located outside Iowa should not complete the consumer's use tax return. To report purchases subject to Iowa tax, an out-of-state business must file a retailer's use tax return. On the retailer's use return, purchases subject to Iowa tax are reported on line 2 - Goods Consumed.

**IOWA CONSUMER'S USE TAX RETURN**  
 (for permit holders only)  
**RETURN INSTRUCTIONS**

**PART 1**

**IMPORTANT:** You must file even if you had no activity. If you have no tax to report, put zeroes on lines 1 and 7.

**1. Total Taxable Purchases:** Enter the total amount of purchases of tangible personal property and services bought for your use or consumption in Iowa on which you paid no Iowa tax. This amount should not include purchases of items that will be resold or that will be incorporated into another item for resale.

**3. Total Local Option Sales Tax:** Enter the total amount of local option sales tax from PART 2.

**5. Penalty:** Penalty for not filing the return on time: Add 10% to the tax due 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. Penalty for not paying the tax on time: If you do not pay at least 90% of the correct 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

**6. 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 website for rates. Interest cannot be waived.

**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

**WHEN YOU PAY BY CHECK,** you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.

**PART 2**

**Enter** the taxable purchases subject to local option tax by county(s).

**IOWA CONSUMER'S USE TAX RETURN**

Permit No.                      Period                                      Due Date

<b>PART 1</b>		
1. Total Taxable Purchases		00
2. Consumer's Use Tax (6% of line 1)		00
3. Total Local Option Sales Tax (see Part 2 on back)		00
4. Total Tax (add lines 2 and 3)		00
5. Penalty (if applicable)		
6. Interest (if applicable)		
7. Total Amount Due (add lines 4-6)		

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_  
 Daytime Phone No.: \_\_\_\_\_ 32-024a (07/16/15)



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