



Contractor's Name: _____

Address: _____

City, State, ZIP: _____

Iowa Sales or Use Tax Permit Number (if any): _____

SSN or FEIN: _____

Project Description: _____

Is your contract written? Yes , No If yes, 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 Iowa Sales/ Use Tax? (Yes/No) If "No", Who Paid the Tax? When?	F Amount of Iowa Local Option Tax	G County Number Where Iowa Local Option Was Paid
Total (provide the totals for columns C, D and F)						

Subscribed and sworn to by _____ before me
on this _____ day of _____ 20 _____
Notary Public in and for _____ County
of Iowa.

I, "Contractor", _____ state that his 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.

Signature: _____ Title: _____

Instructions

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.

The Iowa Department of Revenue may require additional information.

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 using this form.** Substitutes or photocopies will not be accepted. The claim for refund must be filed within one year of the final settlement date of the contract.

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

A. Name, City, and State of Material Supplier

Enter "out of stock" or "inventory 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. Invoices may be requested to verify amounts.

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 Where Iowa Local Option Was Paid

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

IOWA COUNTIES AND COUNTY NUMBERS

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