



**This form is to be completed by an energy purchaser that will use energy in a manner that does not qualify for the residential energy exemption from Iowa sales tax.**

Purchaser Name: \_\_\_\_\_ Seller Name: \_\_\_\_\_

Address: \_\_\_\_\_ Address: \_\_\_\_\_

City, State, ZIP: \_\_\_\_\_ City, State, ZIP: \_\_\_\_\_

General Nature of Business: \_\_\_\_\_

Daytime Telephone Number: \_\_\_\_\_

ENERGY PURCHASED: Electricity  Gas  Other , specify: \_\_\_\_\_

TAXABLE ENERGY IS USED FOR (SPECIFY): \_\_\_\_\_

Percentage used not qualifying for the residential energy exemption from Iowa sales tax: \_\_\_\_\_%

Meter Number: \_\_\_\_\_ Utility Account Number: \_\_\_\_\_

If fuel is not metered, attach explanation of the method of purchase and storage.

Residential energy is exempt from Iowa state sales tax. It remains subject to any applicable local option sales tax.

Residential energy includes metered electricity, metered natural gas, propane, heating fuel, and kerosene.

Energy billed to a residence is taxable when used for non-residential purposes, such as a business conducted in a residence. Separate meters for residential and non-residential use are ideal; however, a separate meter for non-residential use is not practical in some cases.

If it is impractical to separately meter and bill the energy, complete the Energy Used for Taxable Purposes form (31-116) and give it to your energy supplier. Your supplier will require an updated form at least every three years and will need documentation showing how the energy is used.

**Supporting Documentation:**

Documentation must be attached to or be part of this certificate in order for a seller to accept the certificate. The documentation must be specific when listing taxable uses.

Under penalties of perjury, I swear or affirm that the information on and attached to this form is true and correct as to every material matter.

Authorized Signature of Owner, Partner, or Corporate Officer: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

**Seller: Keep this certificate in your files.  
Purchaser: Keep a copy of this certificate for your records.  
Do not send to the Iowa Department of Revenue.**