



Name (last name, first name/ business name)	Check the Appropriate Box Individual with Social Security Number (SSN) <input type="checkbox"/> Business with Federal Employer Identification Number (FEIN) <input type="checkbox"/>
Current Mailing Address	Enter SSN or FEIN
City, State, ZIP	Daytime Telephone Number

Why pay use tax? It's a matter of fairness.

- Use tax protects Iowa businesses from unfair competition by ensuring tax will be paid even if an out-of-state seller is not required to collect it from the purchaser.
- When tax is not collected on taxable purchases and services used in your community, local businesses operate at a competitive disadvantage.
- This affects the economic health of your community and state by hurting main street businesses, the ones who employ our citizens, pay property tax, and support local organizations.

Do not use this worksheet if you have a permanent Iowa sales/use tax permit. Report on your sales/use return instead. You may use this worksheet to make a consumer's use tax payment as an individual taxpayer, separate from your permit taxes.

Instructions

Line 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 or tax to another state. This amount should not include purchases of items that will be resold or that will be incorporated into another item for resale.

To calculate Consumer's Use Tax Due, complete the following:

1. Total Taxable Purchases: see instructions \$ _____
2. Consumer's Use Tax Due: multiply Line 1 by 6% (0.06). ... \$ _____

Signature: _____ Date: _____

More information on Consumer's Use Tax is available at the (<https://tax.iowa.gov/businesses/filing-frequencies-and-return-due-dates#CUT>).

Make checks payable to:
Treasurer, State of Iowa
When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.

Mail to: Sales/Use Tax Processing
Iowa Department of Revenue
PO Box 10412
Des Moines Iowa 50306-0412.

