

# Iowa Sales/Retailer's Use Tax and Surcharge Return

To use this form, please print front and back. Use black or blue ink only!

**ACCESS eFile & Pay**  
**www.iowa.gov/tax**  
 800-514-8296

**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

**Questions?**  
**idr@iowa.gov**  
 515-281-3114/800-367-3388

**Important:** You must file even if you had no activity. If you have no sales or surcharge activity to report, put zeroes on lines 1 and 12.

When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.

## Exemption Instructions

**a. Interstate Commerce:** Sales where delivery occurred outside Iowa.

**b. New Construction:** Sales of services performed on or in connection with new construction, reconstruction, alteration, expansion, or remodeling of a building or structure.

**c. Manufacturing Machinery, Equipment and Computers:** Sales of qualifying items directly and primarily used in processing by a manufacturer, or qualifying computers used by an insurance company, financial institution, or commercial enterprise.

**d. Resale:** Sales of items that will be resold.

**e. Processing:** Sales of items that will be incorporated into another item for resale.

**f. Residential Utility:** Sales of metered gas, electricity, and fuel used as energy in residential dwellings.

**g. Sales Tax Holiday:** Qualified clothing and footwear sales made the first Friday and Saturday of August.

**h. Other:** Any exempt sales made not in the previous categories. Describe briefly in the space next to "Other." A separate sheet of paper may be included.

## Exemptions Worksheet

a	Interstate Commerce	.00
b	New Construction	.00
c	Mfg. Machinery, Equip. & Computers	.00
d	Resale	.00
e	Processing	.00
f	Residential Utility	.00
g	Sales Tax Holiday	.00
h	Other (including Government)	.00
i	Total Exemptions (add lines a – h)	.00

## E911 Surcharge Information

**NOTE:** The E911 Surcharge rate is \$0.33 per retail transaction prior to 11/1/13; however, the retailer is permitted to retain \$0.01 of each transaction. On or after 11/1/13, the rate is \$0.49 per retail transaction, and the retailer is allowed to retain \$0.02 of each transaction.

### E911 Surcharge Schedule

- Number of prepaid wireless retail transactions prior to 11/1/13
- Number of prepaid wireless retail transactions on or after 11/1/13
- Total E911 transactions and surcharge (Add lines 1 & 2)

Number of Transactions	Rate	Total
	x \$0.32	= \$
	x \$0.49	= \$
		= \$

## Iowa Sales/Retailer's Use Tax and Surcharge Return

Permit No. ●

Period ●  
Due Date

### Part 1

1	Gross Sales	.00
2	Goods Consumed	.00
3	Total (add lines 1 & 2)	.00
4	Total from Exemptions Worksheet	.00
5	Taxable Amount (line 3 minus line 4)	.00
6a	State Sales Tax (6% of line 5)	.00
6b	Total Local Option Sales Tax (part 2)	.00
6c	Total from E911 Surcharge Schedule	.00
7	Total Tax & Surcharge (add lines 6a-6c)	.00
8	Deposits/Overpayment Credits	.00
9	Balance (line 7 minus line 8)	.00
10	Penalty (if applicable)	.00
11	Interest (if applicable, see instructions)	.00
12	Total Amount Due (add lines 9 – 11)	.00

Signature of Retailer or Agent \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_  
 Daytime Telephone Number: \_\_\_\_\_ 32-022a (08/26/14)

## Return Instructions

**1. Gross Sales:** Enter your total gross sales for the entire period. DO NOT include the tax collected on taxable sales.

**2. Goods Consumed:** Enter your total goods consumed for the entire period. Goods consumed are items that you originally purchased tax free for direct resale or for incorporation into a product for resale, but instead were used by you. The amount is the original cost paid by you to your supplier.

**4. Exemptions:** Enter your total exemptions for the entire period. Exemptions are sales made by you on which tax was not required to be charged. The total exemption amount on line 4 should equal the breakdown on lines a - i.

**6b. Total Local Option Sales Tax:** Enter the total amount of local option sales tax from Part 2.

**8. Deposits and Overpayment Credits:** If you made deposits prior to filing this return, and/or if you overpaid on a previous return and had that amount credited to this return, enter it here.

**10. Penalty:** Penalties can only be waived under limited circumstances, as described in Iowa Code section 421.27. Failure to Timely File a Return: A penalty of 10% will be added to the tax due for failure to timely file a return if the return is filed after the original due date of the return and if at least 90% of the correct amount of tax is not paid by the original due date of the return.

Failure to Timely Pay the Tax Due or Penalty for Audit Deficiency: A penalty of 5% will be added to the tax due if the return is filed by the original due date and at least 90% of the correct amount of tax is not paid by the original due date of the return.

When the failure to file penalty and the failure to pay penalty are both applicable, only the failure to file penalty will apply. Penalty for Willful Failure to File: A penalty of 75% will be added to the tax due for willful failure to file a return or for filing with intent to evade tax.

**11. 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.

### Part 2 - Enter below the taxable sales subject to local option sales tax by county(s).

Not all counties and cities have local option sales tax. Go to [www.iowa.gov/tax](http://www.iowa.gov/tax) for the current local option sales tax lists.

COUNTY NAME & NUMBER	TAXABLE SALES LOCAL OPTION
ADAIR 01	.00
ADAMS 02	.00
ALLAMAKEE 03	.00
APPANOOSE 04	.00
AUDUBON 05	.00
BENTON 06	.00
BLACK HAWK 07	.00
BOONE 08	.00
BREMER 09	.00
BUCHANAN 10	.00
BUENA VISTA 11	.00
BUTLER 12	.00
CALHOUN 13	.00
CARROLL 14	.00
CASS 15	.00
CEDAR 16	.00
CERRO GORDO 17	.00
CHEROKEE 18	.00
CHICKASAW 19	.00
CLARKE 20	.00
CLAY 21	.00
CLAYTON 22	.00
CLINTON 23	.00
CRAWFORD 24	.00
DALLAS 25	.00
DAVIS 26	.00
DECATUR 27	.00
DELAWARE 28	.00
DES MOINES 29	.00
DICKINSON 30	.00
DUBUQUE 31	.00
EMMET 32	.00
FAYETTE 33	.00
FLOYD 34	.00
FRANKLIN 35	.00
FREMONT 36	.00

COUNTY NAME & NUMBER	TAXABLE SALES LOCAL OPTION
GREENE 37	.00
GRUNDY 38	.00
GUTHRIE 39	.00
HAMILTON 40	.00
HANCOCK 41	.00
HARDIN 42	.00
HARRISON 43	.00
HENRY 44	.00
HOWARD 45	.00
HUMBOLDT 46	.00
IDA 47	.00
IOWA 48	.00
JACKSON 49	.00
JASPER 50	.00
JEFFERSON 51	.00
JOHNSON 52	.00
JONES 53	.00
KEOKUK 54	.00
KOSSUTH 55	.00
LEE 56	.00
LINN 57	.00
LOUISA 58	.00
LUCAS 59	.00
LYON 60	.00
MADISON 61	.00
MAHASKA 62	.00
MARION 63	.00
MARSHALL 64	.00
MILLS 65	.00
MITCHELL 66	.00
MONONA 67	.00
MONROE 68	.00
MONTGOMERY 69	.00
MUSCATINE 70	.00
O'BRIEN 71	.00
OSCEOLA 72	.00

COUNTY NAME & NUMBER	TAXABLE SALES LOCAL OPTION
PAGE 73	.00
PALO ALTO 74	.00
PLYMOUTH 75	.00
POCAHONTAS 76	.00
POLK 77	.00
POTTAWATTAMIE 78	.00
POWESHIEK 79	.00
RINGGOLD 80	.00
SAC 81	.00
SCOTT 82	.00
SHELBY 83	.00
SIoux 84	.00
STORY 85	.00
TAMA 86	.00
TAYLOR 87	.00
UNION 88	.00
VAN BUREN 89	.00
WAPELLO 90	.00
WARREN 91	.00
WASHINGTON 92	.00
WAYNE 93	.00
WEBSTER 94	.00
WINNEBAGO 95	.00
WINNESHIEK 96	.00
WOODBURY 97	.00
WORTH 98	.00
WRIGHT 99	.00
<b>TOTAL SALES SUBJECT TO LOCAL OPTION SALES TAX</b>	.00
<b>TOTAL LOCAL OPTION SALES TAX (MULTIPLY TOTAL SALES BY .01)</b>	.00
<b>ENTER ON LINE 6b, PART 1</b>	