Iowa Streamlined Sales Tax Return

Return Instructions

7. Total Local Option Sales Tax: Complete the schedule on the opposite side if you made sales into a local option jurisdiction. Sales should be reported on a county-by-county basis.

9. SSTP Allowance: Formulas are not yet established; therefore, the allowance cannot be claimed at this time.

13. 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.

14. 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.

Due Date: Streamlined returns are due on the 20th of the month following the end of the filing period. If the due date falls on a weekend or holiday, it is due the following business day.

Payment of any balance due may be paid by ACH Credit through your financial institution or by check. 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.

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

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

Iowa Streamlined Return

Legal Name_____

Business Name_____

Address_____

City_____**State**_____**ZIP**_____

Signature of Retailer or Agent_____

Daytime Phone No._____

Date_____

Tax Period From:_____To:_____▲

Streamlined Permit No. (Required)_____▲

If you had no Iowa activity, put zeroes on lines 1 and 17

1	Total Sales		1▲		
2	Exemptions		2▲		
3	Taxable Sales: Line 1 minus line 2		3		
4	Tax on Sales In-State		4▲		
5	Tax on Sales Out-of-State		5▲		
6	Tax on Purchases and Withdrawals		6▲		
7	Total Local Option Sales Tax		7▲		
8	Total Tax: Add lines 4 through 7			8	
9	SSTP Allowance		9▲	0.00	
10	Prior Payments for current period		10▲		
11	Balance: Add lines 9 and 10			11	
12	Amount Due: Line 8 minus line 11			12	
13	Penalty, if applicable			13▲	
14	Interest, if applicable			14▲	
15	Total Due: Add lines 12 through 14			15	
16	Prepayment for Next Period			16▲	
17	Amount Due (or refund): Add lines 15 and 16			17▲	

Exemptions Instructions

Exemptions are sales made by you on which tax was not required to be charged. Enter your exemptions for the entire period on this return.

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 during the year not in the previous categories. Describe briefly in the space next to "Other." A separate sheet of paper may be attached.

i. Total Exemptions: Add lines a-h; enter on line 2 of the return

Exemptions Worksheet

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

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

Not all counties and cities have local option tax. Go to www.iowa.gov/tax to check our local option lists.

COUNTY NAME & NUMBER		TAXABLE SALES LOCAL OPTION	COUNTY NAME & NUMBER		TAXABLE SALES LOCAL OPTION	COUNTY NAME & NUMBER		TAXABLE SALES LOCAL OPTION
ADAIR	01	.00	GREENE	37	.00	PAGE	73	.00
ADAMS	02	.00	GRUNDY	38	.00	PALO ALTO	74	.00
ALLAMAKEE	03	.00	GUTHRIE	39	.00	PLYMOUTH	75	.00
APPANOOSE	04	.00	HAMILTON	40	.00	POCAHONTAS	76	.00
AUDUBON	05	.00	HANCOCK	41	.00	POLK	77	.00
BENTON	06	.00	HARDIN	42	.00	POTTAWATTAMIE	78	.00
BLACK HAWK	07	.00	HARRISON	43	.00	POWESHIEK	79	.00
BOONE	08	.00	HENRY	44	.00	RINGGOLD	80	.00
BREMER	09	.00	HOWARD	45	.00	SAC	81	.00
BUCHANAN	10	.00	HUMBOLDT	46	.00	SCOTT	82	.00
BUENA VISTA	11	.00	IDA	47	.00	SHELBY	83	.00
BUTLER	12	.00	IOWA	48	.00	SIOUX	84	.00
CALHOUN	13	.00	JACKSON	49	.00	STORY	85	.00
CARROLL	14	.00	JASPER	50	.00	TAMA	86	.00
CASS	15	.00	JEFFERSON	51	.00	TAYLOR	87	.00
CEDAR	16	.00	JOHNSON	52	.00	UNION	88	.00
CERRO GORDO	17	.00	JONES	53	.00	VAN BUREN	89	.00
CHEROKEE	18	.00	KEOKUK	54	.00	WAPELLO	90	.00
CHICKASAW	19	.00	KOSSUTH	55	.00	WARREN	91	.00
CLARKE	20	.00	LEE	56	.00	WASHINGTON	92	.00
CLAY	21	.00	LINN	57	.00	WAYNE	93	.00
CLAYTON	22	.00	LOUISA	58	.00	WEBSTER	94	.00
CLINTON	23	.00	LUCAS	59	.00	WINNEBAGO	95	.00
CRAWFORD	24	.00	LYON	60	.00	WINNESHIEK	96	.00
DALLAS	25	.00	MADISON	61	.00	WOODBURY	97	.00
DAVIS	26	.00	MAHASKA	62	.00	WORTH	98	.00
DECATUR	27	.00	MARION	63	.00	WRIGHT	99	.00
DELAWARE	28	.00	MARSHALL	64	.00	**TOTAL SALES** SUBJECT TO LOCAL OPTION SALES TAX		.00
DES MOINES	29	.00	MILLS	65	.00			
DICKINSON	30	.00	MITCHELL	66	.00	**TOTAL LOCAL OPTION SALES TAX** (MULTIPLY TOTAL SALES BY .01)		.00
DUBUQUE	31	.00	MONONA	67	.00			
EMMET	32	.00	MONROE	68	.00	**ENTER ON FRONT OF RETURN, LINE 7**		
FAYETTE	33	.00	MONTGOMERY	69	.00			
FLOYD	34	.00	MUSCATINE	70	.00			
FRANKLIN	35	.00	O'BRIEN	71	.00			
FREMONT	36	.00	OSCEOLA	72	.00			