

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. ▲ _____



1532025019999

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 through 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. To check our local option lists go to the Department's website at <https://tax.iowa.gov/iowa-tax-fee-descriptions-and-rates#lost>.

COUNTY NAME	Co. No.	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	Co. No.	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	Co. No.	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

TOTAL SALES (subject to local option sales tax) _____ .00

TOTAL LOCAL OPTION SALES TAX (multiply TOTAL SALES by 0.01 and enter on front of return, line 7) _____ .00