

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

Access eFile & Pay
https://tax.iowa.gov/
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

Businesses located outside Iowa should not complete the consumer's use tax return. To report purchases subject to Iowa tax, an out-of-state business must file a retailer's use tax return. On the retailer's use return, purchases subject to Iowa tax are reported on line 2 - Goods Consumed.

IOWA CONSUMER'S USE TAX RETURN
(for permit holders only)

INSTRUCTIONS

PART 1

IMPORTANT: You must file even if you had no activity. If you have no tax to report, put zeroes on lines 1 and 7.

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

Line 3. Total Local Option Sales Tax: Enter the total amount of local option sales tax from PART 2.

Line 5. Penalty: Penalty for not filing the return on time: Add 10% to the tax due if you do not file the return on time and do not have 90% of the correct amount of tax paid by the due date.

Penalty for not paying the tax on time: If you do not pay at least 90% of the correct tax by the due date, add 5% of the tax not paid by the due date.

Penalties can be waived only under special circumstances. If more than one penalty applies, the 10% penalty is the only one charged.

Line 6. 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.

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Department of Revenue PO Box
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Des Moines, IA 50306-0412

WHEN YOU PAY BY CHECK, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.

PART 2

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

IOWA CONSUMER'S USE TAX RETURN

PART 1

Permit [grid]
Period (MMDDYY) [grid]

Table with 7 rows: 1. Total Taxable Purchases, 2. Consumer's Use Tax (6% of line 1), 3. Total Local Option Sales Tax, 4. Total Tax (add lines 2 and 3), 5. Penalty (if applicable), 6. Interest (if applicable), 7. Total Amount Due (add lines 4-6)

Signature: \_\_\_\_\_ Title: \_\_\_\_\_

Daytime Phone No.: \_\_\_\_\_ Date: \_\_\_\_\_
32-024a (08/05/16)



**Notice about local option sales tax:**

Purchases subject to consumer's use tax are not subject to local option sales tax. However, situations do sometimes arise where retailers do not properly charge the local option sales tax to their customers. Therefore, we have included lines on the consumer's use tax return to allow for payment of the local option sales tax in those situations.

**Example:** A person located in a local option tax jurisdiction purchases items from a retailer located outside the jurisdiction. The retailer delivers the items in his truck to the person in the local option sales tax jurisdiction. The retailer charges the purchaser the state sales tax, but neglects to charge the additional local option sales tax. Since delivery was taken in the local option sales tax jurisdiction, the purchaser is responsible for remitting local option sales tax to the Department.

**PART 2**

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

COUNTY NAME	Co. No.	TAXABLE SALES LOCAL OPTION
GREENE	37	
GRUNDY	38	
GUTHRIE	39	
HAMILTON	40	
HANCOCK	41	
HARDIN	42	
HARRISON	43	
HENRY	44	
HOWARD	45	
HUMBOLDT	46	
IDA	47	
IOWA	48	
JACKSON	49	
JASPER	50	
JEFFERSON	51	
JOHNSON	52	
JONES	53	
KEOKUK	54	
KOSSUTH	55	
LEE	56	
LINN	57	
LOUISA	58	
LUCAS	59	
LYON	60	
MADISON	61	
MAHASKA	62	
MARION	63	
MARSHALL	64	
MILLS	65	
MITCHELL	66	
MONONA	67	
MONROE	68	
MONTGOMERY	69	
MUSCATINE	70	
O'BRIEN	71	
OSCEOLA	72	

COUNTY NAME	Co. No.	TAXABLE SALES LOCAL OPTION
PAGE	73	
PALO ALTO	74	
PLYMOUTH	75	
POCAHONTAS	76	
POLK	77	
POTTAWATTAMIE	78	
POWESHIEK	79	
RINGGOLD	80	
SAC	81	
SCOTT	82	
SHELBY	83	
SIoux	84	
STORY	85	
TAMA	86	
TAYLOR	87	
UNION	88	
VAN BUREN	89	
WAPELLO	90	
WARREN	91	
WASHINGTON	92	
WAYNE	93	
WEBSTER	94	
WINNEBAGO	95	
WINNESHIEK	96	
WOODBURY	97	
WORTH	98	
WRIGHT	99	

**TOTAL PURCHASES**  
(subject to local option sales tax) \_\_\_\_\_

**TOTAL LOCAL OPTION SALES TAX**  
(multiply TOTAL PURCHASES by 0.01) \_\_\_\_\_