

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

PART 1

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 line i on the exemptions worksheet.

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 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>.

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	

COUNTY NAME	Co. No.	TAXABLE SALES LOCAL OPTION
FREMONT	36	
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	

COUNTY NAME	Co. No.	TAXABLE SALES LOCAL OPTION
O'BRIEN	71	
OSCEOLA	72	
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 SALES (subject to local option sales tax) _____

TOTAL LOCAL OPTION SALES TAX
(multiply TOTAL SALES by 0.01) _____

ENTER ON LINE 6b, PART 1