

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

Access eFile & Pay  
[https://tax.iowa.gov/](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](mailto: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.

**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

**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   
Period (MMDDYY)

1. Total Taxable Purchases.....	<input type="text"/>	.00
2. Consumer's Use Tax (6% of line 1).....	<input type="text"/>	.00
3. Total Local Option Sales Tax (See Part 2 on back).....	<input type="text"/>	.00
4. Total Tax (add lines 2 and 3).....	<input type="text"/>	.00
5. Penalty (if applicable) .....	<input type="text"/>	.00
6. Interest (if applicable) .....	<input type="text"/>	.00
7. Total Amount Due (add lines 4-6) .....	<input type="text"/>	.00

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

Daytime Phone No.: \_\_\_\_\_ Date: \_\_\_\_\_



\*1632024019999\*

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.

Table with 3 columns: COUNTY NAME, Co. No., TAXABLE SALES LOCAL OPTION. Rows include ADAIR (01) through FREMONT (36).

Table with 3 columns: COUNTY NAME, Co. No., TAXABLE SALES LOCAL OPTION. Rows include GREENE (37) through OSCEOLA (72).

Table with 3 columns: COUNTY NAME, Co. No., TAXABLE SALES LOCAL OPTION. Rows include PAGE (73) through WRIGHT (99).

TOTAL PURCHASES (subject to local option sales tax) \_\_\_\_\_
TOTAL LOCAL OPTION SALES TAX (multiply TOTAL PURCHASES by 0.01) \_\_\_\_\_